

One Hundred Tenth
Annual Report

The Town of
Proctor, Vermont

July 1, 1995 – June 30, 1996

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TELEPHONE NUMBERS

TO REPORT A FIRE	775-6664
VERMONT STATE POLICE	773-9101
REGIONAL AMBULANCE SERVICE	773-1700
TOWN CLERK	459-3333
PROCTOR JR-SR HIGH SCHOOL	459-3353
PROCTOR ELEMENTARY SCHOOL	459-2225
RUTLAND CENTRAL SUP. UNION	775-4342
PROCTOR FREE LIBRARY	459-3539
U.S. POST OFFICE	459-3359

TOWN CALENDAR

Selectmen meet at the Town Clerk's office on the second and fourth Monday of each month at 7:00 P.M.

School Directors meet on the first and third Wednesday of the month, place of meeting alternates between the High School and Elementary School.

Town Clerk's Office open Monday through Friday from 8:00 A.M. to 4:00 P.M. Closed weekends and Holidays.

Library Hours-

Monday thru Thursday 9:00 A.M. to 11:00 A.M. and 3:00 P.M. to 8:00 P.M.

Friday 9:00 A.M. to 5:00 P.M.

Saturday 9:00 A.M. to 12:00 noon

Transfer Station - Saturday only 10:00 A.M. to 3:00 P.M.

PROCTOR RESIDENTS ONLY - TRANSFER STATION STICKER
REQUIRED

Wednesday Pick-Up Garbage and Recycling (within old village limits)

Must be along road side by 7:00 A.M.

TOWN OF PROCTOR

INCORPORATED - NOVEMBER 18, 1866

AREA - 3,983 ACRES

TOWN HIGHWAYS

CLASS I 1.479 Mileage

CLASS II 7.070 Mileage

CLASS III 11.880 Mileage

STATE HIGHWAY 1.804 Mileage

TOTAL 22.233

CLASS IV .350

Town Forest 382.5 Acres

In Proctor 217.5 Acres

In Pittsford 165.0 Acres

Watershed Forest

In Town of Chittenden 1587 Acres

Population 1990 Census 1979

First Railroad Train 1849

First White Man Visited
Sutherland Falls 1730

Altitude at Library 500 Feet Above Sea Level

Railroad Station Built 1892
Demolished 1967

Village of Proctor:

Incorporated - November 25, 1884

Merged With Town - June 28, 1966

PLEASE BRING THIS REPORT WITH YOU TO THE TOWN MEETING

TOWN OF PROCTOR
PROCTOR, VERMONT

ELECTIVE OFFICIALS

REPRESENTATIVE TO GENERAL ASSEMBLY

DANNY DEUEL

MICHAEL J. KLOPCHIN

STATE SENATORS

JOHN BLOOMER

CHERYL HOOKER

HULL MAYNARD

JUSTICES OF THE PEACE

WILLIAM DRINWATER
GARETH FAY
ROLAND BARTLETT
JOHN SMIEL

DONALD RUSSELL
BONNIE KELLEWAY
LINDA DOTY

APPOINTEE TOWN OFFICERS

FENCE VIEWER
POUND KEEPER
INSPECTOR OF LUMBER
INSPECTOR OF WOOD
WEIGHER OF COAL
TREE WARDEN
HEALTH OFFICER
FIRE WARDEN
TOWN CHAIRMAN CIVIL DEFENSE
SUPERINTENDENT, PUBLIC WORKS
FIRST CONSTABLE
SECOND CONSTABLE

HELEN KABASTURA
PETER FREEBORN
RAYMOND MORAN
LENNART LARSON
CHRIS KEYSER
RAYMOND MORAN
RICHARD KELLEWAY, DVM
PETER FREEBORN
PETER FREEBORN
WARREN MCCULLOUGH
KEVIN BLONGY
JAMIE TARBELL

LOCAL PLANNING AND ZONING

JOAN KEYSER
WILLIAM PERKINS
RICHARD HORNER, ZONING AD.

BONNIE KELLEWAY
DONALD RUSSELL
JOHN SMIEL

CHARLES NICHOLS, JR. REP. TO THE RUTLAND COUNTY SOLID WASTE DISTRICT

Town of Proctor
Elective Town Officers

Moderator	G. Ray Ault	1997
Town Clerk	Sidney Jones	1997
Treasurer	Sidney Jones	1997
Selectmen	Raymond Moran	1997
	Charles Nichols	1998
	Richard Horner	1999
Listers	Peter Rimsa	1997
	Albert Wenta	1999
Collector of Taxes	Mary Dahlin	1997
Cemetery Commissioners	Raymond Moran	1997
	Cynthia Socinski	1997
	Robert Harger	1997
	Henry Socinski	1998
	Donald Russell	1999
Town Agent	F. Ray Keyser	1997
School Directors	Rita Rinehart	1998
	James Brown	1997
	Barry Austin	1998
	Arthur Saceric	1997
	Donna Howe	1999

TOWN OF PROCTOR, VERMONT
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

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AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

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AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

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An auditor's report on compliance with specific requirements applicable to major federal financial assistance programs in accordance with OMB Circular A-128 is not included because there are no major programs.

INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Proctor, Vermont

We have audited the accompanying general purpose financial statements of the Town of Proctor, Vermont as of and for the year ended June 30, 1996, as listed in the table of contents. These general purpose financial statements are the responsibility of the Town of Proctor, Vermont's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of Rutland West Neighborhood Housing Servicing, Inc., (subrecipient of State of Vermont Agency of Development and Community Affairs Grant) which represents 96% percent of the revenues of the Town's Special Revenue Fund. The subrecipient's financial statements were audited by another auditor whose report has been furnished to us, and our opinion, insofar as it relates to the amounts disbursed to the subrecipient is based on the report of the other auditor.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit and the report of the other auditor provides a reasonable basis for our opinion.

The general purpose financial statements referred to above do not include the general fixed asset account group, which should be included in order to conform with generally accepted accounting principles. The amount that should be recorded in the general fixed assets account group is not known.

In our opinion, based on our audit and the report of the other auditor, except for the effect on the general purpose financial statements of the omission described in the preceding paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Proctor, Vermont, as of June 30, 1996, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Proctor, Vermont. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

In accordance with *Government Auditing Standards*, we have also issued reports dated January 20, 1997 on our consideration of the Town of Proctor, Vermont's internal control structure and a report on its compliance with laws and regulations.

January 20, 1997
Rutland, Vermont
Reg. No. 119



TOWN OF PROCTOR, VERMONT

EXHIBIT A

COMBINED BALANCE SHEET

ALL FUND TYPES AND ACCOUNT GROUPS

JUNE 30, 1996

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Account Group	Memorandum Only
	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Funds	Enterprise Funds	Expendable Trust Funds	General Long-Term Debt	Total
ASSETS								
CASH								
Petty Cash	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50
Checking	-	4,637	-	-	-	-	-	4,637
Municipal Now Accounts	134,616	-	-	-	149,346	61,265	-	345,227
Certificates of Deposit	<u>94,924</u>	-	-	-	<u>133,578</u>	<u>75,859</u>	-	<u>304,361</u>
Total Cash	<u>229,590</u>	<u>4,637</u>	-	-	<u>282,924</u>	<u>137,124</u>	-	<u>654,275</u>
PROPERTY TAXES RECEIVABLE								
Delinquent Property Taxes	<u>206,714</u>	-	-	-	-	-	-	<u>206,714</u>
OTHER RECEIVABLES								
Other Receivables	3,492	-	-	-	-	-	-	3,492
Water Rents Receivable	-	-	-	-	34,113	-	-	34,113
Sewer Charges Receivable	-	-	-	-	<u>43,780</u>	-	-	<u>43,780</u>
Total Other Receivables	<u>3,492</u>	-	-	-	<u>77,893</u>	-	-	<u>81,385</u>
DUE FROM OTHER FUNDS	<u>6,255</u>	-	-	-	<u>57,230</u>	<u>6,705</u>	-	<u>70,190</u>
PROPERTY, PLANT AND EQUIPMENT (Net of Accumulated Depreciation)	-	-	-	-	<u>3,944,029</u>	-	-	<u>3,944,029</u>
AMOUNTS TO BE PROVIDED BY FUTURE ASSESSMENTS	-	-	-	-	-	-	<u>400,068</u>	<u>400,068</u>
TOTAL ASSETS	<u>\$446,051</u>	<u>\$4,637</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$4,362,076</u>	<u>\$143,829</u>	<u>\$400,068</u>	<u>\$5,356,661</u>

See notes to financial statements.

	<u>Governmental Fund Types</u>				Proprietary	Fiduciary	Account Group	Memorandum
	General	Special	Debt	Capital	Fund Types	Fund Types		Only
	<u>Fund</u>	<u>Revenue</u>	<u>Service</u>	<u>Projects</u>	<u>Funds</u>	<u>Expendable</u>	<u>General</u>	
						<u>Trust Funds</u>	<u>Long-Term Debt</u>	<u>Total</u>
<u>LIABILITIES, RESERVES AND FUND EQUITY</u>								
LIABILITIES								
Accounts Payable	\$ 16,190	\$ -	\$ -	\$ -	\$ 10,889	\$ -	\$ -	\$ 27,079
Accrued Payroll	3,918	-	-	-	602	-	-	4,520
Payroll Liabilities	1,680	-	-	-	584	-	-	2,264
Due to Other Funds	63,935	100	-	-	-	6,155	-	70,190
Other Liabilities	3,328	-	-	-	385	-	-	3,713
Bonds Payable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>320,000</u>	<u>-</u>	<u>400.068</u>	<u>720.068</u>
Total Liabilities	<u>89,051</u>	<u>100</u>	<u>-</u>	<u>-</u>	<u>332,460</u>	<u>6,155</u>	<u>400.068</u>	<u>827.834</u>
RESERVES								
Reserve for Property Taxes Receivable	<u>138,574</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>138,574</u>
Total Reserves	<u>138,574</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>138,574</u>
FUND EQUITY								
Contributed Capital	-	-	-	-	3,042,905	-	-	3,042,905
Retained Earnings	-	-	-	-	986,711	-	-	986,711
Fund Balance:								
Unreserved:								
Undesignated	64,726	-	-	-	-	-	-	64,726
Designated	<u>153,700</u>	<u>4,537</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>137,674</u>	<u>-</u>	<u>295,911</u>
Total Fund Equity	<u>218,426</u>	<u>4,537</u>	<u>-</u>	<u>-</u>	<u>4,029,616</u>	<u>137,674</u>	<u>-</u>	<u>4,390,253</u>
TOTAL LIABILITIES, RESERVES AND FUND EQUITY	<u>\$446,051</u>	<u>\$4,637</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$4,362,076</u>	<u>\$143,829</u>	<u>\$400.068</u>	<u>\$5,356,661</u>

TOWN OF PROCTOR, VERMONT
COMBINED STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED JUNE 30, 1996

EXHIBIT B

	<u>Governmental Fund Types</u>				<u>Fiduciary Fund Types</u>	<u>Memorandum Only</u>
	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Funds</u>	<u>Expendable Trust Funds</u>	<u>Total</u>
REVENUES						
General Government:						
Taxes	\$2,163,099	\$ -	\$ -	\$ -	\$ -	\$2,163,099
Licenses and Fees	22,682	-	-	-	-	22,682
State of Vermont	2,456	113,637	-	379,914	-	496,007
Other	15,506	-	-	-	27,626	43,132
Highway Department						
State of Vermont	65,682	-	-	-	-	65,682
Other	9,990	-	-	-	-	9,990
Recreation	<u>21,371</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,371</u>
Total Revenues	<u>2,300,786</u>	<u>113,637</u>	<u>-</u>	<u>379,914</u>	<u>27,626</u>	<u>2,821,963</u>
EXPENDITURES						
Town Departmental:						
Legislating and Administration	6,274	-	-	-	-	6,274
Town Clerk and Treasurer	58,760	-	-	-	-	58,760
Listers	3,940	-	-	-	-	3,940
Elections	496	-	-	-	-	496
Professional Services	9,944	-	-	-	-	9,944
Municipal Building	6,552	-	-	-	-	6,552
Boards and Agencies	875	-	-	-	-	875
General Insurance	8,949	-	-	-	-	8,949
Debt Service	1,008	-	45,030	-	-	46,038

Transfer Station	33,548	-	-	-	-	33,548
Highway	180,999	-	-	-	-	180,999
Garage	3,417	-	-	-	-	3,417
Fire Department	35,743	-	-	-	-	35,743
Police	19,215	-	-	-	-	19,215
Swimming Pool	16,335	-	-	-	-	16,335
Skating Rink	4,932	-	-	-	-	4,932
Youth League	103	-	-	-	-	103
Taxes and Assessments	14,611	-	-	-	-	14,611
Health and Welfare	19,105	-	-	-	-	19,105
Special Services	128,182	-	-	-	-	128,182
EXPENDITURES (Continued)						
Town Departmental: (Continued)						
Other Commitments	39,848	-	-	-	-	39,848
Proctor School District	1,496,591	-	-	-	-	1,496,591
Other	<u>-</u>	<u>109,100</u>	<u>-</u>	<u>453,738</u>	<u>24,543</u>	<u>587,381</u>
Total Expenditures	<u>2,089,427</u>	<u>109,100</u>	<u>45,030</u>	<u>453,738</u>	<u>24,543</u>	<u>2,721,838</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>211,359</u>	<u>4,537</u>	<u>(45,030)</u>	<u>(73,824)</u>	<u>3,083</u>	<u>100,125</u>
OTHER FINANCING SOURCES (USES)						
Operating Transfers	<u>(153,993)</u>	<u>-</u>	<u>45,030</u>	<u>424,189</u>	<u>-</u>	<u>315,226</u>
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	<u>57,366</u>	<u>4,537</u>	<u>-</u>	<u>350,365</u>	<u>3,083</u>	<u>415,351</u>
FUND BALANCE AT BEGINNING OF YEAR	195,396	-	-	(350,365)	134,591	(20,378)
PRIOR PERIOD ADJUSTMENT	<u>(34,336)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(34,336)</u>
FUND BALANCE AT BEGINNING OF YEAR RESTATED	<u>161,060</u>	<u>-</u>	<u>-</u>	<u>(350,365)</u>	<u>134,591</u>	<u>(54,714)</u>
FUND BALANCE AT END OF YEAR	<u>\$ 218,426</u>	<u>\$ 4,537</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$137,674</u>	<u>\$ 360,637</u>

See notes to financial statements.

STATEMENT OF REVENUES, EXPENDITURESAND CHANGES IN FUND BALANCEBUDGET AND ACTUALGENERAL FUNDFOR THE YEAR ENDED JUNE 30, 1996

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
General Government:			
Taxes	\$2,179,708	\$2,163,099	\$(16,609)
Licenses and Fees	20,050	22,682	2,632
State of Vermont	2,300	2,456	156
Other	2,818	15,506	12,688
Highway Department			
State of Vermont	55,600	65,682	10,082
Other	7,400	9,990	2,590
Recreation	<u>19,600</u>	<u>21,371</u>	<u>1,771</u>
Total Revenues	<u>2,287,476</u>	<u>2,300,786</u>	<u>13,310</u>
EXPENDITURES			
Town Departmental:			
Legislating and Administration	6,552	6,274	278
Town Clerk and Treasurer	58,884	58,760	124
Listers	4,359	3,940	419
Elections	1,000	496	504
Professional Services	9,200	9,944	(744)
Municipal Building	6,350	6,552	(202)
Boards and Agencies	1,000	875	125
General Insurance	8,811	8,949	(138)
Debt Service	14,500	1,008	13,492
Transfer Station	37,161	33,548	3,613
Highway	277,285	180,999	96,286
Garage	1,814	3,417	(1,603)
Fire Department	50,280	35,743	14,537
Police	20,019	19,215	804
Swimming Pool	16,919	16,335	584
Skating Rink	5,567	4,932	635
Youth League	-	103	(103)
Taxes and Assessments	15,090	14,611	479
Health and Welfare	19,105	19,105	-
Special Services	131,459	128,182	3,277
Other Commitments	60,500	39,848	20,652
Proctor School District	<u>1,496,591</u>	<u>1,496,591</u>	<u>-</u>
Total Expenditures	<u>2,242,446</u>	<u>2,089,427</u>	<u>153,019</u>
Excess of Revenues Over Expenditures	<u>45,030</u>	<u>211,359</u>	<u>166,329</u>
OTHER FINANCING USES			
Operating Transfers	<u>(45,030)</u>	<u>(153,993)</u>	<u>(108,963)</u>
Excess of Revenues Over			
Expenditures and Other Financing			
Uses	<u>-</u>	<u>57,366</u>	<u>57,366</u>

See notes to financial statements.

TOWN OF PROCTOR, VERMONT
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

EXHIBIT C

(Continued)

GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 1996

	Budget	Actual	Variance Favorable (Unfavorable)
FUND BALANCE AT BEGINNING OF YEAR	195,396	195,396	-
PRIOR PERIOD ADJUSTMENT	<u> - </u>	<u> (34,336) </u>	<u> (34,336) </u>
FUND BALANCE AT BEGINNING OF YEAR AS RESTATED	<u> 195,396 </u>	<u> 161,060 </u>	<u> (34,336) </u>
FUND BALANCE AT END OF YEAR	<u> \$ 195,396 </u>	<u> \$ 218,426 </u>	<u> \$23,030 </u>

TOWN OF PROCTOR, VERMONT
COMBINED STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS

EXHIBIT D

ENTERPRISE FUNDS

FOR THE YEAR ENDED JUNE 30, 1996

OPERATING REVENUES		<u>\$249,554</u>
Charges and Rents		
OPERATING EXPENSES		
Wastewater Expenses		96,593
Water Expenses		91,651
Depreciation		<u>111,006</u>
Total Operating Expenses		<u>299,250</u>
Operating Loss Before Non-Operating Revenues (Expenses) and Operating Transfers		<u>(49,696)</u>
NON-OPERATING REVENUES (EXPENSES)		
Interest Income		10,160
Timber Sales		57,960
Interest Expense		<u>(13,064)</u>
Total Non-Operating Revenues (Expenses)		<u>55,056</u>
Net Income Before Operating Transfers		<u>5,360</u>
OPERATING TRANSFERS		
Add - Depreciation on Assets Acquired with Grant Funds		<u>90,360</u>
Total Operating Transfers		<u>90,360</u>
Net Income		<u>95,720</u>
RETAINED EARNINGS AT BEGINNING OF YEAR		856,655
PRIOR PERIOD ADJUSTMENT		<u>34,336</u>
RETAINED EARNINGS AT BEGINNING OF YEAR AS RESTATED		<u>890,991</u>
RETAINED EARNINGS AT END OF YEAR		<u>\$986,711</u>

See notes to financial statements.

TOWN OF PROCTOR, VERMONT
COMBINED STATEMENT OF CASH FLOWS
ENTERPRISE FUNDS
FOR THE YEAR ENDED JUNE 30, 1996

EXHIBIT E

CASH FLOWS FROM OPERATING ACTIVITIES:

Operating Loss	\$(49,696)
Adjustments to Reconcile Operating Loss to	
Net Cash Provided by Operating Activities:	
Depreciation	111,006
(Increase) Decrease in:	
Sewer Charges Receivable	(3,786)
Water Rents Receivable	3,840
Increase (Decrease) in:	
Accounts Payable	2,947
Accrued Payroll	(359)
Payroll Liabilities	63
Other Liabilities	<u>(46)</u>
Total Adjustments	<u>113,665</u>
Net Cash Provided by Operating Activities	<u>63,969</u>

CASH FLOWS FROM INVESTING ACTIVITIES:

Timber Sales Proceeds Received	57,960
Interest Received	10,160
Purchase of Property, Plant and Equipment	<u>(503,615)</u>
Net Cash Used in Investing Activities	<u>(435,495)</u>

CASH FLOWS FROM FINANCING ACTIVITIES:

Proceeds from Bonds	320,000
Decrease in Amount Due from Other Funds	40,369
Interest Paid on Bonds	(13,064)
Contributions	<u>165,194</u>
Net Cash Provided by Financing Activities	<u>512,499</u>

NET INCREASE IN CASH 140,973

CASH AT BEGINNING OF YEAR 141,951

CASH AT END OF YEAR \$282,924

Cash consisted of the following:

Municipal Now Accounts	\$149,346
Certificate of Deposit	<u>133,578</u>
Total	<u>\$282,924</u>

See notes to financial statements.

TOWN OF PROCTOR, VERMONT

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements are presented in conformity with generally accepted accounting principles as applicable to governments. The following is a summary of the more significant accounting policies affecting their presentation.

- A. Reporting Entity - The reporting entity of the Town of Proctor, Vermont (the Town) consists of all departments, commissions, boards, funds and account groups for which the Town has oversight responsibility. Oversight responsibility is determined on the basis of financial independence, governing authority, management designation, ability to significantly influence operations, and accountability for fiscal matters.
- B. Basis of Accounting - All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Expenditures are recognized when the related fund liability is incurred. The proprietary funds (enterprise funds) are accounted for using the accrual basis of accounting. Under this basis of accounting, revenues are recognized when earned and expenses are recognized when the related liability is incurred.
- C. Fund Accounting - The accounts of the Town have been organized on the basis of funds and account groups, each of which is considered a separate accounting entity. Each fund has been accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance or retained earnings, revenues and expenditures or expenses, as appropriate. The Town's resources are allocated to and accounted for in individual funds based on the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped in these financial statements into six general fund types and three broad fund categories as follows:

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Fund - The Special Revenue Fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes as opted or as specified in the grant agreement.

Debt Service Fund - The Debt Service Fund is used to account for the accumulation of resources for the payment of general long-term debt principal, interest and related costs.

NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Projects Funds - The Capital Projects Funds are used to account for the financial resources to be used in the acquisition and/or construction of capital facilities.

PROPRIETARY FUNDS

Enterprise Funds - The Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. Accordingly, the costs (expenses, including depreciation) of providing sewer and water services to the general public on a continuing basis is financed through user charges and rents.

FIDUCIARY FUNDS

Trust Funds - The Trust Funds are used for assets under the administrative control of the Town for extended periods of time. They may be subject to a variety of administrative or financial restrictions on the investment or management of the assets. However, the Town exercises discretionary authority over the investment of trust fund assets.

- D. Fixed Assets - Except for proprietary funds, fixed assets are recorded as expenditures in the respective acquiring fund at the time of purchase. Such assets are not capitalized nor depreciated in these funds. Generally accepted accounting principles requires that fixed assets used in governmental fund type operations be accounted for in a General Fixed Assets Account Group. The Town, however, has not maintained a record of its general fixed assets and, accordingly, a statement of general fixed assets has not been presented.

Enterprise Funds - The fixed assets as shown in the Sewage Disposal Fund (Wastewater) are costs that were incurred in a Capital Projects Fund from 1986 to 1991 to update the sewage disposal facilities and equipment.

The fixed assets as shown in the Water Fund include the following: 1) costs that were incurred in the Water Account Trust Fund to improve various water lines during 1992; 2) costs that were incurred by the Enterprise Fund; and 3) costs incurred in a Capital Projects Fund from 1995 to 1996 for construction of the water storage tank and related costs.

Depreciation of all exhaustible fixed assets used by the Proprietary Funds is charged as an expense against its operations. Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Buildings	-	50 Years
Improvements to Sewer and Water System	-	25 to 40 Years
Land Improvements	-	25 to 40 Years

NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- E. Long-Term Liabilities - Long-term liabilities expected to be financed from Governmental Funds are accounted for in the General Long-Term Debt Account Group. This account group is not a fund and is concerned only with the measurement of financial position and not with results of operations.
- F. Inventories - There are no inventories recorded. All inventory items are considered to be expenditures at the time of purchase.
- G. Reserves - Noncurrent portions (collectible more than sixty days after June 30, 1996) of property taxes receivable are reported on the General Fund balance sheet, in spite of their spending measurement focus. Special reporting treatment is used to indicate, however, that they are not considered available spendable resources, since they do not represent net current assets. Recognition of property tax revenue represented by noncurrent receivables is deferred until they become current receivables. Noncurrent portions of these long-term receivables are offset by a reserve account.
- H. Budgets and Budgetary Accounting - The Town follows these procedures in establishing the budgetary data reflected in these financial statements:
1. Prior to May 1995 the Budget Review Committee submitted to the Board of Selectmen a proposed operating budget covering the General Fund for the fiscal year commencing July 1, 1995. The operating budget included proposed expenditures and the means of financing them.
 2. Public hearings were conducted to obtain taxpayer comments.
 3. The Town portion of the budget was legally enacted at a Town Meeting on May 17, 1995, with the school portion being legally enacted on May 30, 1995.
 4. Any revisions that alter expenditures of any fund must be approved by the Board of Selectmen.
 5. Formal Budgetary integration is employed as a management control device during the year for the General Fund.
- I. Property Taxes - Property taxes were levied in July 1995 by the Board of Selectmen on the grand list as of May 1995. Taxes are based on 100% assessment of the property market value. Tax bills are due in four equal installments on August 10, November 10, February 10 and May 10.
- J. Interfund Account Balances - All unsettled interfund account balances resulting from transactions between funds have been shown as due to and due from the respective funds.
- K. Total Columns on Combined Statements - Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate analysis. Data in these columns does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTES TO FINANCIAL STATEMENTS (Continued)

2. GENERAL FUND - PROPERTY TAXES RECEIVABLE

	6/30/90	6/30/91	6/30/92	6/30/93	6/30/94	6/30/95	6/30/96	Total
Balance at 6/30/95	\$345	\$ 250	\$2,087	\$10,182	\$27,143	\$ 168,968	\$ -	\$ 208,975
Tax Levy	-	-	-	-	-	-	2,154,953	2,154,953
Collections:								
Current	-	-	-	-	-	-	(1,981,088)	(1,981,088)
Delinquent	-	-	-	-	(12,337)	(151,535)	-	(163,872)
Abatements	(345)	(250)	(2,087)	(8,648)	-	-	(2,418)	(13,748)
Adjustments	-	-	-	-	-	1,542	(48)	1,494
Balance at 6/30/96	-	-	-	1,534	14,806	18,975	171,399	206,714
Collected 7/1/96 - 8/30/96 and Included as Revenue	-	-	-	-	-	7,423	60,717	68,140
Reserve for Property Taxes Receivable at 6/30/96	\$ -	\$ -	\$ -	\$ 1,534	\$14,806	\$11,552	\$ 110,682	\$ 138,574

3. ENTERPRISE FUNDS - WATER RENTS RECEIVABLE

	6/30/90	6/30/91	6/30/92	6/30/93	6/30/94	6/30/95	6/30/96	Total
Balance at 6/30/95	\$295	\$1,243	\$2,095	\$ 3,823	\$ 9,475	\$21,022	\$ -	\$ 37,953
Current Billings	-	-	-	-	-	-	122,513	122,513
Collections:								
Current	-	-	-	-	-	-	(105,439)	(105,439)
Delinquent	(132)	(438)	(1,195)	(1,686)	(4,212)	(13,349)	-	(21,012)
Abatements/ Adjustments	-	-	-	-	-	107	(9)	98
Balance at 6/30/96	\$163	\$ 805	\$ 900	\$ 2,137	\$ 5,263	\$ 7,780	\$ 17,065	\$ 34,113

4. ENTERPRISE FUNDS - SEWER CHARGES RECEIVABLE

	6/30/89	6/30/90	6/30/91	6/30/92	6/30/93	6/30/94	6/30/95	6/30/96	Total
Balance at 6/30/95	\$435	\$649	\$1,235	\$1,779	\$ 4,515	\$ 9,600	\$21,781	\$ -	\$ 39,994
Current Billings	-	-	-	-	-	-	-	126,892	126,892
Collections:									
Current	-	-	-	-	-	-	-	(105,200)	(105,200)
Delinquent	(336)	(323)	(238)	(415)	(840)	(4,129)	(11,718)	-	(17,999)
Abatements/ Adjustments	-	-	-	-	-	-	82	11	93
Balance at 6/30/96	\$ 99	\$326	\$ 997	\$1,364	\$ 3,675	\$ 5,471	\$10,145	\$ 21,703	\$ 43,780

NOTES TO FINANCIAL STATEMENTS (Continued)

5. ENTERPRISE FUNDS - PROPERTY, PLANT AND EQUIPMENT

A summary of property, plant and equipment at June 30, 1996 in the Enterprise Funds is as follows:

	<u>Sewage Disposal Fund (Wastewater)</u>		
	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
Land	\$ 2,000	\$ -	\$ 2,000
Land Improvements	365,577	72,405	293,172
Buildings	410,876	57,523	353,353
Improvements to Sewer System	<u>3,324,183</u>	<u>594,109</u>	<u>2,730,074</u>
Total	<u>\$4,102,636</u>	<u>\$724,037</u>	<u>\$3,378,599</u>

	<u>Water Fund</u>		
	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
Buildings	\$480,419	\$5,148	\$475,271
Improvements to Water Lines	74,162	7,199	66,963
Other	<u>23,196</u>	<u>-</u>	<u>23,196</u>
Total	<u>\$577,777</u>	<u>\$12,347</u>	<u>\$565,430</u>

Total depreciation expense for the year ended June 30, 1996 was \$111,006, of which \$104,005 was charged in the Sewage Disposal Fund and \$7,001 was charged in the Water Fund.

6. ENTERPRISE FUNDS - BONDS

Vermont Municipal Bond Bank
Due December 1, 2001
Interest Cost Over Term is 5.21% \$320,000

The annual requirements to retire long-term debt as of June 30, 1996 are as follows:

<u>Year Ending</u> <u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1997	\$ 20,000	\$ 15,340	\$ 35,340
1998	20,000	14,545	34,545
1999	20,000	13,720	33,720
2000	20,000	12,865	32,865
2001	20,000	11,980	31,980
Thereafter	<u>220,000</u>	<u>64,885</u>	<u>284,885</u>
Total	<u>\$320,000</u>	<u>\$133,335</u>	<u>\$453,335</u>

7 CHANGES IN GENERAL LONG-TERM DEBT ACCOUNT GROUP

Charges in the general long-term debt account group for the year ended June 30, 1996 are as follows:

<u>Description of Long-Term Debt</u>	<u>Original Issue Amount</u>	<u>Interest Rate</u>
Sewer System Improvement Bond Issued 9/26/89	<u>\$500,000</u>	<u>6.5%</u>
Balance at 6/30/95	Principal Payments	Balance at 6/30/96
<u>\$418,313</u>	<u>\$18,245</u>	<u>\$400,068</u>

The annual requirements to retire long-term debt as of June 30, 1996 are as follows:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1997	\$ 19,298	\$ 25,732	\$ 45,030
1998	20,573	24,457	45,030
1999	21,932	23,098	45,030
2000	23,381	21,649	45,030
2001	24,925	20,105	45,030
Thereafter	<u>289,959</u>	<u>92,714</u>	<u>382,673</u>
Total	<u>\$400,068</u>	<u>\$207,755</u>	<u>\$607,823</u>

8. INTERFUND BORROWING

The General Fund borrowed \$30,000 from the Riverside Cemetery Fund on July 21, 1993. The principal (\$30,000) and interest of \$1,008 were paid to the Trust Fund during the year ended June 30, 1996.

The General Fund paid interest at a rate of 5.5%.

9. GENERAL FUND - DESIGNATED FUND BALANCE

The following is a summary of the General Fund Balance - Designated activity which occurred for each of the respective designated purposes for the year ended June 30, 1996:

<u>Designated Purpose</u>	<u>General Fund Balance Designated at Beginning of the Year</u>	<u>Appropri- ations</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>General Fund Balance Designated at End of the Year</u>
Marble Bridge	\$ 46,388	\$ 1,000	\$ -	\$ 848	\$ 46,540
Equipment	61,762	25,000	1,000	4,500	83,262
Fire Department	6,578	15,000	-	-	21,578
Municipal Building Equipment	<u>4,052</u>	<u>500</u>	<u>-</u>	<u>2,232</u>	<u>2,320</u>
Total	<u>\$118,780</u>	<u>\$41,500</u>	<u>\$1,000</u>	<u>\$7,580</u>	<u>\$153,700</u>

10. CONCENTRATIONS OF CREDIT RISK

The Town had deposits in excess of the federal deposit insurance limits of \$100,000 in a financial institution at various times throughout the year ended June 30, 1996. As of June 30, 1996, the Town's uninsured cash balances totaled \$312,904

11. PENSION PLAN

The Town elected to freeze their money purchase pension plan at July 1, 1984. The Town is utilizing the employees' deferred compensation plan. This deferred compensation plan was in place prior to July 1, 1984, but was strictly contributory by the employees. The Town has elected to contribute 3.5% of eligible employees' earnings; limited to forty hours per week for hourly employees and weekly salary for salaried employees. The contribution by the Town to the deferred compensation plan for the current year amounted to \$4,967.

12. PRIOR PERIOD ADJUSTMENT

Timber sale revenue of \$34,336 was incorrectly reported as General Fund revenue during the year ended June 30, 1995. This should have been reported as Water Enterprise Fund revenue. The beginning Fund balance and Retained Earnings balances of the respective funds have been adjusted to reflect this prior period adjustment.

13. SPECIAL REVENUE FUND

The Special Revenue fund consists of Grants received from the State of Vermont Agency of Development and Community Affairs.

The federal expenditures of \$109,100 in the Special Revenue fund were all pass-through grants to the subrecipient Rutland West Neighborhood Housing Services, Inc.

GENERAL FUND

The General Fund, which is the principal operating fund of the Town, is used to account for all activities of the Town not included in other specific funds. The General Fund accounts for the normal recurring activities of the Town. These activities are funded principally by property taxes on individuals and businesses.

TOWN OF PROCTOR, VERMONT

SCHEDULE A-1

GENERAL FUND

STATEMENT OF REVENUES

BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 1996

	Budget	Actual	Variance Favorable (Unfavorable)
GENERAL GOVERNMENT			
Taxes:			
Current Year	\$2,155,208	\$1,981,088	\$(174,120)
Delinquent	15,000	165,536	150,536
Interest	<u>9,500</u>	<u>16,475</u>	<u>6,975</u>
Total Taxes	<u>2,179,708</u>	<u>2,163,099</u>	<u>(16,609)</u>
Licenses and Fees:			
Office Fees	4,500	5,697	1,197
Beverage Licenses	250	260	10
Dog Licenses and Penalties	650	745	95
Transfer Station Permits and Fees	-	1,330	1,330
School District Administrative Fee	14,000	14,000	-
Riverside Cemetery Administrative Fee	<u>650</u>	<u>650</u>	<u>-</u>
Total Licenses and Fees	<u>20,050</u>	<u>22,682</u>	<u>2,632</u>
State of Vermont:			
Local Ordinance Fines	<u>2,300</u>	<u>2,456</u>	<u>156</u>
Other:			
Zoning Permits	-	40	40
Town Forest Right of Way	318	318	-
Interest Income	2,500	12,960	10,460
Miscellaneous	<u>-</u>	<u>2,188</u>	<u>2,188</u>
Total Other	<u>2,818</u>	<u>15,506</u>	<u>12,688</u>
Total General Government	<u>2,204,876</u>	<u>2,203,743</u>	<u>(1,133)</u>
HIGHWAY DEPARTMENT			
State of Vermont	55,600	65,682	10,082
Sale of Labor and Trucking	6,000	6,000	-
Sale of Supplies	1,400	2,990	1,590
Equipment Sales	<u>-</u>	<u>1,000</u>	<u>1,000</u>
Total Highway Department	<u>63,000</u>	<u>75,672</u>	<u>12,672</u>

TOWN OF PROCTOR, VERMONT**SCHEDULE A-1****GENERAL FUND**

(Continued)

STATEMENT OF REVENUES**BUDGET AND ACTUAL****FOR THE YEAR ENDED JUNE 30, 1996**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
RECREATION			
Minnie Proctor Trust Fund - Pool	1,900	1,900	-
Mortimer R. Proctor Trust Fund:			
Pool	14,000	14,435	435
Rink	3,700	4,933	1,233
Youth League	<u>-</u>	<u>103</u>	<u>103</u>
Total Recreation	<u>19,600</u>	<u>21,371</u>	<u>1,771</u>
TOTAL REVENUES	<u>\$2,287,476</u>	<u>\$2,300,786</u>	<u>\$ 13,310</u>

TOWN OF PROCTOR, VERMONT**SCHEDULE A-2****GENERAL FUND****STATEMENT OF EXPENDITURES****BUDGET AND ACTUAL****FOR THE YEAR ENDED JUNE 30, 1996**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
LEGISLATING AND ADMINISTRATION			
Personal Services	\$ 3,000	\$ 3,000	\$ -
Secretary Services	1,600	1,600	-
Social Security Tax	352	-	352
Travel/Meetings	1,600	1,632	(32)
Miscellaneous	<u>-</u>	<u>42</u>	<u>(42)</u>
Total Legislating and Administration	<u>6,552</u>	<u>6,274</u>	<u>278</u>
TOWN CLERK AND TREASURER			
Personal Services	40,469	40,564	(95)
Health and Accident Insurance	4,300	4,659	(359)
Retirement	1,669	1,666	3
Social Security Tax	3,096	3,039	57
Unemployment Insurance	100	49	51
Office Supplies	1,850	1,579	271
Postage and Envelopes	2,300	2,509	(209)
Advertising	1,800	1,601	199
Travel/Meetings	100	30	70
Town Report and Budget	2,700	2,493	207
Computer Services	500	400	100
Miscellaneous	<u>-</u>	<u>171</u>	<u>(171)</u>
Total Town Clerk and Treasurer	<u>58,884</u>	<u>58,760</u>	<u>124</u>

GENERAL FUND

(Continued)

STATEMENT OF EXPENDITURES

BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 1996

	Budget	Actual	Variance Favorable (Unfavorable)
LISTERS			
Personal Services	2,400	2,904	(504)
Social Security Tax	184	222	(38)
Office Supplies	50	-	50
Postage and Envelopes	100	190	(90)
Telephone	25	-	25
Travel/Meetings	100	62	38
Professional Services	<u>1,500</u>	<u>562</u>	<u>938</u>
Total Listers	<u>4,359</u>	<u>3,940</u>	<u>419</u>
ELECTIONS	<u>1,000</u>	<u>496</u>	<u>504</u>
PROFESSIONAL SERVICES			
Accounting	7,700	7,700	-
Legal	<u>1,500</u>	<u>2,244</u>	<u>(744)</u>
Total Professional Services	<u>9,200</u>	<u>9,944</u>	<u>(744)</u>
MUNICIPAL BUILDING			
Heat	1,600	943	657
Electricity	1,800	1,648	152
Telephone	1,150	1,029	121
Repairs and Improvements - Building	500	-	500
Building Maintenance	300	320	(20)
Equipment Maintenance	500	380	120
Equipment Replacement	<u>500</u>	<u>2,232</u>	<u>(1,732)</u>
Total Municipal Building	<u>6,350</u>	<u>6,552</u>	<u>(202)</u>
BOARDS AND AGENCIES			
Planning Commission	500	375	125
Regional Planning Commission	<u>500</u>	<u>500</u>	<u>-</u>
Total Boards and Agencies	<u>1,000</u>	<u>875</u>	<u>125</u>
GENERAL INSURANCE			
Property	504	520	(16)
Municipal Equipment Floater	90	83	7
Umbrella Liability	594	540	54
Public Official Liability	2,600	2,600	-
Public Official Bond	550	819	(269)
Workmen's Compensation	450	1,078	(628)
Vehicle	150	125	25
General Liability	<u>3,873</u>	<u>3,184</u>	<u>689</u>
Total General Insurance	<u>8,811</u>	<u>8,949</u>	<u>(138)</u>
DEBT SERVICE			
Interest	<u>14,500</u>	<u>1,008</u>	<u>13,492</u>

TOWN OF PROCTOR, VERMONTSCHEDULE A-2GENERAL FUND

(Continued)

STATEMENT OF EXPENDITURESBUDGET AND ACTUALFOR THE YEAR ENDED JUNE 30, 1996

	Budget	Actual	Variance Favorable (Unfavorable)
TRANSFER STATION			
Personal Services	4,500	4,489	11
Social Security Tax	345	343	2
Unemployment Insurance	35	9	26
General Insurance	1,073	753	320
Transfer Box	24,468	24,065	403
Recycling Box	1,135	-	1,135
Spring Clean Up	3,300	3,685	(385)
Metal Waste Disposal	1,380	-	1,380
Tires	625	234	391
Miscellaneous	<u>300</u>	<u>(30)</u>	<u>330</u>
Total Transfer Station	<u>37,161</u>	<u>33,548</u>	<u>3,613</u>
HIGHWAY			
Personal Services	68,744	72,639	(3,895)
Health and Accident Insurance	10,300	10,667	(367)
Retirement	2,406	1,884	522
Social Security Tax	5,260	5,557	(297)
Unemployment Insurance	400	205	195
Gas and Oil	6,000	5,656	344
Vehicle Expense and Repairs	4,000	2,661	1,339
Small Tools and Equipment	3,000	5,087	(2,087)
Rentals	1,000	748	252
Highway Repairs	1,500	991	509
Highway Improvements	135,000	24,468	110,532
Salt, Sand and Plow Blades	24,500	25,749	(1,249)
Tree Removal	300	40	260
Signs	400	476	(76)
General Insurance	14,375	23,840	(9,465)
Travel/Meetings	100	106	(6)
Miscellaneous	<u>-</u>	<u>225</u>	<u>(225)</u>
Total Highway	<u>277,285</u>	<u>180,999</u>	<u>96,286</u>
GARAGE			
Heat	300	-	300
Electricity	300	229	71
Telephone	500	602	(102)
Rentals	150	62	88
Improvements and Repairs - Building	-	1,894	(1,894)
General Insurance	464	472	(8)
Miscellaneous	<u>100</u>	<u>158</u>	<u>(58)</u>
Total Garage	<u>1,814</u>	<u>3,417</u>	<u>(1,603)</u>

FIRE DEPARTMENT

Personal Services	3,700	3,700	-
Operating Supplies	800	680	120
Protective Equipment	900	979	(79)
Gas and Oil	1,000	811	189
Vehicle Expense and Repairs	5,000	4,388	612
Small Tools and Equipment	3,300	3,398	(98)
Heat	1,800	1,772	28
Electricity	1,400	851	549
Telephone	2,820	2,000	820
Communications	2,000	2,903	(903)
Improvements and Repairs:			
Buildings and Fixtures	1,000	789	211
Machinery and Equipment	1,100	888	212
Equipment Replacement	15,000	-	15,000
General Insurance	8,300	10,661	(2,361)
Hepatitis Vaccine	1,760	1,549	211
Miscellaneous, Dues and Travel	<u>400</u>	<u>374</u>	<u>26</u>
Total Fire Department	<u>50,280</u>	<u>35,743</u>	<u>14,537</u>

POLICE

Constables	3,600	3,600	-
General Insurance	1,544	1,474	70
Contract Services	14,200	13,808	392
Equipment Repairs and Maintenance	<u>675</u>	<u>333</u>	<u>342</u>
Total Police	<u>20,019</u>	<u>19,215</u>	<u>804</u>

SWIMMING POOL

Personal Services	11,600	10,453	1,147
Social Security Tax	888	700	188
Operating Supplies	900	559	341
Maintenance Supplies	500	537	(37)
Chlorine	1,200	1,348	(148)
Telephone	492	484	8
Electricity	150	49	101
Mowing	300	245	55
General Insurance	814	1,847	(1,033)
Advertising	<u>75</u>	<u>113</u>	<u>(38)</u>
Total Swimming Pool	<u>16,919</u>	<u>16,335</u>	<u>584</u>

SKATING RINK

Personal Services	2,000	2,000	-
Social Security Tax	153	153	-
Maintenance Supplies	750	433	317
Vehicle Expense and Repairs	500	113	387
Heat	600	299	301
Electricity	500	324	176
Telephone	492	557	(65)
Improvements and Repairs - Building	-	329	(329)
General Insurance	<u>572</u>	<u>724</u>	<u>(152)</u>
Total Skating Rink	<u>5,567</u>	<u>4,932</u>	<u>635</u>

YOUTH LEAGUE			
General Insurance	<u> -</u>	<u> 103</u>	<u> (103)</u>
Total Youth League	<u> -</u>	<u> 103</u>	<u> (103)</u>
TAXES AND ASSESSMENTS			
Vermont League of Cities and Towns	990	990	-
Rutland County Tax	8,200	7,634	566
Tax, Town Forest	900	987	(87)
Marble Valley Transit	<u>5,000</u>	<u>5,000</u>	<u> -</u>
Total Taxes and Assessments	<u>15,090</u>	<u>14,611</u>	<u> 479</u>
HEALTH AND WELFARE			
Rutland Area Community Services	2,000	2,000	-
Rutland Area Visiting Nurse	3,506	3,506	-
Southwestern Vermont Council on Aging	500	500	-
Health Officer	250	250	-
R.S.V.P.	475	475	-
Regional Ambulance Service, Inc.	11,874	11,874	-
Rutland Area Hospice, Inc.	<u>500</u>	<u>500</u>	<u> -</u>
Total Health and Welfare	<u>19,105</u>	<u>19,105</u>	<u> -</u>
SPECIAL SERVICES			
Garbage Disposal (Wed. Pick-Up)	73,359	73,710	(351)
Street Lights	28,875	27,353	1,522
Curbside Recycling	<u>29,225</u>	<u>27,119</u>	<u> 2,106</u>
Total Special Services	<u>131,459</u>	<u>128,182</u>	<u> 3,277</u>
OTHER COMMITMENTS			
Library	34,500	34,500	-
Marble Bridge Repair	1,000	848	152
Equipment	<u>25,000</u>	<u>4,500</u>	<u>20,500</u>
Total Other Commitments	<u>60,500</u>	<u>39,848</u>	<u>20,652</u>
PROCTOR SCHOOL DISTRICT	<u>1,496,591</u>	<u>1,496,591</u>	<u> -</u>
TOTAL EXPENDITURES	<u>\$2,242,446</u>	<u>\$2,089,427</u>	<u>\$153,019</u>

DEBT SERVICE FUND

Sewer System Improvement Bond - This fund has been set up to account for resources set aside to pay interest and principal on the Sewer System Improvement Bond.

TOWN OF PROCTOR, VERMONT

SCHEDULE B-1

DEBT SERVICE FUND

STATEMENT OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE

FOR THE YEAR ENDED JUNE 30, 1996

	<u>Sewer System Improvement Bond</u>
REVENUES	\$ _____ -
Total Revenues	_____ -
EXPENDITURES	
Debt Service:	
Principal Payments	18,245
Interest Payments	<u>26,785</u>
Total Expenditures	<u>45,030</u>
Deficiency of Revenues over Expenditures	<u>(45,030)</u>
OTHER FINANCING SOURCES	
Transfers from General Fund	<u>45,030</u>
Total Other Financing Sources	<u>45,030</u>
Excess of Revenues and Other Financing Sources Over Expenditures	-
FUND BALANCE AT BEGINNING OF YEAR	_____ -
FUND BALANCE AT END OF YEAR	<u>\$ _____ -</u>

CAPITAL PROJECTS FUNDS

Cliff Street Capital Projects Fund - To account for the financing and for the rehabilitation of Cliff Street. The total cost was \$356,722. The financing was provided as follows:

State of Vermont Agency of Transportation Emergency Fund	\$214,720
General Fund	142,002

Water Capital Projects Fund - To account for the financing and for the planning and construction of the water storage tank and the chemical storage and feed room. The total cost was \$480,419. The financing was provided as follows:

Agency of Natural Resources, Department of Water Resources Grant	\$165,194
Bond	320,000

TOWN OF PROCTOR, VERMONT

SCHEDULE C-1

CAPITAL PROJECTS FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE

FOR THE YEAR ENDED JUNE 30, 1996

	<u>Cliff Street</u>	<u>Water</u>	<u>Total</u>
REVENUES			
State of Vermont	\$214,720	\$165,194	\$379,914
Total Revenues	<u>214,720</u>	<u>165,194</u>	<u>379,914</u>
EXPENDITURES			
Construction Contract	197,078	193,690	390,768
Preliminary Engineering	-	1,060	1,060
Project Design Engineering	2,429	-	2,429
Construction Phase Engineering	9,018	17,949	26,967
Interest Expense	4,695	3,064	7,759
Legal Fees	-	3,164	3,164
Miscellaneous	<u>14,360</u>	<u>7,231</u>	<u>21,591</u>
Total Expenditures	<u>227,580</u>	<u>226,158</u>	<u>453,738</u>
Deficiency of Revenues Over Expenditures	<u>(12,860)</u>	<u>(60,964)</u>	<u>(73,824)</u>
OTHER SOURCES - TRANSFERS			
General Fund	108,963	-	108,963
Water Enterprise Fund	<u>-</u>	<u>315,226</u>	<u>315,226</u>
Total Other Sources - Transfers	<u>108,963</u>	<u>315,226</u>	<u>424,189</u>
Excess of Revenues and Other Sources Over Expenditures	96,103	254,262	350,365
FUND BALANCE AT BEGINNING OF YEAR	<u>(96,103)</u>	<u>(254,262)</u>	<u>(350,365)</u>
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ENTERPRISE FUNDS

Sewage Disposal Fund (Wastewater) - To account for the provision of sewer services to the residents of the Town. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, and billing and collection.

Water Fund - To account for the provision of water services to the residents of the Town. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, and billing and collection.

TOWN OF PROCTOR, VERMONT
ENTERPRISE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1996

SCHEDULE D-1

ASSETS

	Sewage Disposal Fund (Wastewater)	Water Fund	Total
CURRENT ASSETS			
Cash:			
Municipal Now Accounts	\$ 58,552	\$ 90,794	\$ 149,346
Certificate of Deposit	32,624	100,954	133,578
Sewer Charges Receivable	43,780	-	43,780
Water Rents Receivable	-	34,113	34,113
Due from Other Funds	<u>20,626</u>	<u>36,604</u>	<u>57,230</u>
Total Current Assets	<u>155,582</u>	<u>262,465</u>	<u>418,047</u>
PROPERTY, PLANT AND EQUIPMENT			
Land	2,000	-	2,000
Land Improvements	365,577	-	365,577
Buildings	410,876	480,419	891,295
Improvements Other than Buildings	<u>3,324,183</u>	<u>97,358</u>	<u>3,421,541</u>
	4,102,636	577,777	4,680,413
Less: Accumulated Depreciation	<u>724,037</u>	<u>12,347</u>	<u>736,384</u>
Net Property, Plant and Equipment	<u>3,378,599</u>	<u>565,430</u>	<u>3,944,029</u>
TOTAL ASSETS	<u>\$3,534,181</u>	<u>\$827,895</u>	<u>\$4,362,076</u>

ENTERPRISE FUNDS

(Continued)

COMBINING BALANCE SHEET

JUNE 30, 1996

LIABILITIES AND FUND EQUITY

	Sewage Disposal Fund (Wastewater)	Water Fund	Total
LIABILITIES			
Accounts Payable	\$ 6,299	\$ 4,590	\$ 10,889
Accrued Payroll	301	301	602
Payroll Liabilities	292	292	584
Other Liabilities	332	53	385
Bond Payable	<u>-</u>	<u>320.000</u>	<u>320.000</u>
Total Liabilities	<u>7,224</u>	<u>325,236</u>	<u>332,460</u>
FUND EQUITY			
Contributed Capital:			
Federal	2,145,901	-	2,145,901
State of Vermont	<u>1,354,678</u>	<u>165,194</u>	<u>1,519,872</u>
Total Contributed Capital	3,500,579	165,194	3,665,773
Less: Accumulated Depreciation Transfers	<u>621,216</u>	<u>1,652</u>	<u>622,868</u>
Net Contributed Capital	<u>2,879,363</u>	<u>163,542</u>	<u>3,042,905</u>
Retained Earnings:			
Unreserved - Investment in Property, Plant and Equipment	499,236	86,664	585,900
Operating Surplus	<u>148,358</u>	<u>252,453</u>	<u>400,811</u>
Total Retained Earnings	<u>647,594</u>	<u>339,117</u>	<u>986,711</u>
Total Fund Equity	<u>3,526,957</u>	<u>502,659</u>	<u>4,029,616</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$3,534,181</u>	<u>\$827,895</u>	<u>\$4,362,076</u>

ENTERPRISE FUNDSCOMBINING STATEMENT OF REVENUES, EXPENSESAND CHANGES IN RETAINED EARNINGSFOR THE YEAR ENDED JUNE 30, 1996

	Sewage Disposal Fund (Wastewater)	Water Fund	Total
OPERATING REVENUES			
Wastewater Charges	\$126,984	\$ -	\$126,984
Water Rents	-	122,570	122,570
Total Operating Revenues	126,984	122,570	249,554
OPERATING EXPENSES			
Personal Services	25,903	25,830	51,733
Health and Accident Insurance	2,797	2,797	5,594
Retirement	716	701	1,417
Social Security Tax	2,049	1,976	4,025
Unemployment Insurance	69	69	138
Operating Supplies	93	1,040	1,133
Maintenance Supplies	229	703	932
Postage and Envelopes	51	182	233
Gas and Oil	700	700	1,400
Vehicle Expense and Repairs	364	448	812
Small Tools and Equipment	135	710	845
Chlorine	-	4,568	4,568
Fluoride	-	1,923	1,923
Taxes on Water Shed	-	8,994	8,994
Heat	1,858	1,359	3,217
Electricity	30,261	2,071	32,332
Telephone	591	1,047	1,638
Rentals	325	325	650
Filter Plant Repair	-	4,617	4,617
Line Repairs and Maintenance	388	3,038	3,426
Improvements and Repairs - Machinery and Equipment	5,620	-	5,620
General Insurance	6,500	6,248	12,748
Water Tank Filtration	-	3,927	3,927
Travel/Meetings	100	192	292
Contract Services	1,199	750	1,949
Lab Tests	7,592	2,777	10,369
Permit Fees	-	1,499	1,499
Chemicals	499	-	499
Polymers	-	9,888	9,888
Soda Ash	-	1,226	1,226

TOWN OF PROCTOR, VERMONTSCHEDULE D-2ENTERPRISE FUNDS

(Continued)

COMBINING STATEMENT OF REVENUES, EXPENSESAND CHANGES IN RETAINED EARNINGSFOR THE YEAR ENDED JUNE 30, 1996

	Sewage Disposal Fund (Wastewater)	Water Fund	Total
OPERATING EXPENSES (Continued)			
Well House Electricity	-	814	814
Well House Repairs	-	1,232	1,232
Pumping Stations Electricity	8,220	-	8,220
Pumping Stations Improvements and Repairs - Machinery and Equipment	305	-	305
Depreciation	104,005	7,001	111,006
Miscellaneous	<u>29</u>	<u>-</u>	<u>29</u>
Total Operating Expenses	<u>200,598</u>	<u>98,652</u>	<u>299,250</u>
Operating Income (Loss) Before Non- Operating Revenues (Expenses) and Operating Transfers	<u>(73,614)</u>	<u>23,918</u>	<u>(49,696)</u>
NON-OPERATING REVENUES (EXPENSES)			
Interest Income	2,819	7,341	10,160
Timber Sales	-	57,960	57,960
Interest Expense	<u>-</u>	<u>(13,064)</u>	<u>(13,064)</u>
Net Non-Operating Revenues	<u>2,819</u>	<u>52,237</u>	<u>55,056</u>
Net Income (Loss) Before Operating Transfers	<u>(70,795)</u>	<u>76,155</u>	<u>5,360</u>
OPERATING TRANSFERS			
Depreciation on Assets Acquired with Grant Funds	<u>88,708</u>	<u>1,652</u>	<u>90,360</u>
Net Income	<u>17,913</u>	<u>77,807</u>	<u>95,720</u>
RETAINED EARNINGS AT BEGINNING OF YEAR	629,681	226,974	856,655
PRIOR PERIOD ADJUSTMENT	<u>-</u>	<u>34,336</u>	<u>34,336</u>
RETAINED EARNINGS AT BEGINNING OF YEAR AS RESTATED	<u>629,681</u>	<u>261,310</u>	<u>890,991</u>
RETAINED EARNINGS AT END OF YEAR	<u>\$647,594</u>	<u>\$339,117</u>	<u>\$986,711</u>

ENTERPRISE FUNDS

COMBINING STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED JUNE 30, 1996

	Sewage Disposal Fund (Wastewater)	Water Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES:			
Operating Income (Loss)	\$(73,614)	\$ 23,918	\$(49,696)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:			
Depreciation	104,005	7,001	111,006
(Increase) Decrease in:			
Sewer Charges Receivable	(3,786)	-	(3,786)
Water Rents Receivable	-	3,840	3,840
Increase (Decrease) in:			
Accounts Payable	(706)	3,653	2,947
Accrued Payroll	(185)	(174)	(359)
Payroll Liabilities	12	51	63
Other Liabilities	-	(46)	(46)
Total Adjustments	99,340	14,325	113,665
Net Cash Provided by Operating Activities	25,726	38,243	63,969
CASH FLOWS FROM INVESTING ACTIVITIES:			
Timber Sales Proceeds Receivable	-	57,960	57,960
Interest Received	2,819	7,341	10,160
Purchase of Property, Plant and Equipment	-	(503,615)	(503,615)
Net Cash Provided by (Used in) Investing Activities	2,819	(438,314)	(435,495)
CASH FLOWS FROM FINANCING ACTIVITIES:			
Proceeds from Bonds	-	320,000	320,000
Interest Paid on Bond	-	(13,064)	(13,064)
(Increase) Decrease in Amount Due from:			
General Fund	14,274	8,123	22,397
Water Capital Projects Fund	-	17,972	17,972
Contributions	-	165,194	165,194
Net Cash Provided by Financing Activities	14,274	498,225	512,499
NET INCREASE IN CASH	42,819	98,154	140,973
CASH AT BEGINNING OF YEAR	48,357	93,594	141,951
CASH AT END OF YEAR	\$ 91,176	\$191,748	\$282,924
Cash consisted of the following:			
Municipal Now Accounts	\$ 58,552	\$ 90,794	\$149,346
Certificate of Deposit	32,624	100,954	133,578
Total	\$ 91,176	\$191,748	\$282,924

FIDUCIARY FUNDS

Expendable Trust Funds - The Trust Funds account for assets under the administrative control of the Town for extended periods of time. These funds are as follows:

Riverside Cemetery Fund
Mortimer R. Proctor Fund
Act 200 Fund

SCHEDULE E-1

TOWN OF PROCTOR, VERMONT
EXPENDABLE TRUST FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1996

	<u>Riverside Cemetery Fund</u>	<u>Mortimer R. Proctor Fund</u>	<u>Act 200 Fund</u>	<u>Total</u>
<u>ASSETS</u>				
CASH				
Municipal Now Accounts	\$ 31,614	\$29,651	\$ -	\$ 61,265
Certificates of Deposit	<u>75,859</u>	<u>-</u>	<u>-</u>	<u>75,859</u>
Total Cash	<u>107,473</u>	<u>29,651</u>	<u>-</u>	<u>137,124</u>
DUE FROM GENERAL FUND	<u>50</u>	<u>-</u>	<u>6,655</u>	<u>6,705</u>
TOTAL ASSETS	<u>\$107,523</u>	<u>\$29,651</u>	<u>\$6,655</u>	<u>\$143,829</u>
<u>LIABILITIES AND FUND BALANCE</u>				
LIABILITIES				
Due to General Fund	\$ <u>-</u>	\$ <u>6,155</u>	\$ <u>-</u>	\$ <u>6,155</u>
FUND BALANCE	<u>107,523</u>	<u>23,496</u>	<u>6,655</u>	<u>137,674</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$107,523</u>	<u>\$29,651</u>	<u>\$6,655</u>	<u>\$143,829</u>

TOWN OF PROCTOR, VERMONT
EXPENDABLE TRUST FUNDS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 1996

	Riverside Cemetery Fund	Mortimer R. Proctor Fund	Act 200 Fund	Total
REVENUES				
Interest Earned	\$ 5,795	\$ 1,431	\$ -	\$ 7,226
Sale of Lots and Perpetual Care	1,225	-	-	1,225
Trust Funds	-	19,175	-	19,175
Total Revenues	<u>7,020</u>	<u>20,606</u>	<u>-</u>	<u>27,626</u>
EXPENDITURES				
Mowing (Highway Department)	4,000	-	-	4,000
Administrative Fee (General Fund)	650	-	-	650
Small Equipment	82	-	-	82
Swimming Pool (General Fund)	-	14,435	-	14,435
Skating Rink (General Fund)	-	4,933	-	4,933
Youth League (General Fund)	-	103	-	103
Memorial Day	-	100	-	100
Legal Fees	-	-	240	240
Total Expenditures	<u>4,732</u>	<u>19,571</u>	<u>240</u>	<u>24,543</u>
Excess (Deficiency) of Revenues Over Expenditures	2,288	1,035	(240)	3,083
FUND BALANCE AT BEGINNING OF YEAR	<u>105,235</u>	<u>22,461</u>	<u>6,895</u>	<u>134,591</u>
FUND BALANCE AT END OF YEAR	<u>\$107,523</u>	<u>\$23,496</u>	<u>\$6,655</u>	<u>\$137,674</u>

**INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF
FEDERAL FINANCIAL ASSISTANCE**

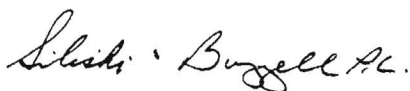
To the Board of Selectmen
Town of Proctor, Vermont

We have audited the general purpose financial statements of the Town of Proctor, Vermont as of and for the year ended June 30, 1996, and have issued our report thereon dated January 20, 1997. We did not audit the financial statements of Rutland West Neighborhood Housing Services, Inc. which was the subrecipient of 100% of the State of Vermont Agency of Development and Community Affairs Grant which comprises the Town's Special Revenue Fund. The subrecipient's financial statements were audited by another auditor whose report thereon has been furnished to us, and our report on the Town's financial statements, insofar as it relates to the amounts disbursed to the subrecipient, was based solely on the report of the other auditor. These financial statements are the responsibility of the Town of Proctor, Vermont's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit and the report of the other auditor.

We conducted our audit in accordance with the generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable reassurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit and the audit of the other auditor provides a reasonable basis for our opinion.

Our audit and the audit of the other auditor were conducted for the purpose of forming an opinion on the general purpose financial statements of the Town of Proctor, Vermont and the financial statements of Rutland West Neighborhood Housing Services, Inc., respectively, taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the Town of Proctor, Vermont's general purpose financial statements. Federal financial assistance with expenditures totaling \$109,100 included in the Schedule have been subjected to the auditing procedures applied in the audit of the financial statements referred to above by the other auditor whose report on Rutland West Neighborhood Housing Services, Inc. Schedule of Federal Awards has been furnished to us. Our report on the accompanying Schedule of Federal Financial Assistance Awards, insofar as it relates to the amounts included for the Special Revenue Fund, is based solely on the report of the other auditor. The information in that Schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, based on our audit and the audit of the other auditor, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

January 20, 1997
Rutland, Vermont
Reg. No. 119



TOWN OF PROCTOR, VERMONT
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

Federal Grantor/		FOR THE YEAR ENDED JUNE 30, 1996					
Pass-Through	Federal	Pass-Through	Program or	Cash	Receipts or	Disbursements	Cash
Grantor Program	CFDA	Grantors'	Award	at July 1,	Revenue	to	at June 30,
<u>Title</u>	<u>Number</u>	<u>Number</u>	<u>Amount</u>	<u>1995</u>	<u>Recognized</u>	<u>Subrecipients</u>	<u>1996</u>

Pass-through State Agency of Development and Community Affairs

Community Development

Block Grant-

States

Program	14.228	0180/94IG(19)	<u>\$252,000</u>	<u>\$ -</u>	<u>\$113,637</u>	<u>\$109,100</u>	<u>\$4,537</u>
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TOWN OF PROCTOR GENERAL FUND

STATEMENT OF REVENUES-BUDGET AND ACTUAL
 PERIOD OF JULY 1, 1996 TO DECEMBER 31, 1996

	BUDGET 96-97	ACTUAL 12-31-96
Taxes		
Current	2,208,834.00	994,130.65
Delinquent	16,000.00	126,415.66
Interest on Taxes	12,500.00	13,361.01
Total Taxes	2,237,334.00	1,133,815.48
Licenses and Fees		
Office Fees	4,500.00	2,660.99
Beverage Licenses	250.00	
Dog Licenses	650.00	
Cemetery Fees	650.00	
Transfer Station Permits		42.00
Transfer Station Fees	300.00	291.38
School District Service	14,000.00	
Total Licenses and Fees	20,350.00	2,994.37
State of vermont		
Local ordinance Fines	2,300.00	2,962.50
Other		
Town Forest R/O Way	318.00	
Interest Earned	3,200.00	
Minnie Proctor Fund Pool	3,000.00	3,000.00
Mortimer Proctor Fund Pool	13,000.00	5,000.00
Mortimer Proctor Fund Rink	2,700.00	
Total General Government	22,218.00	8,000.00

	BUDGET 96-97	ACTUAL 12-31-96
Highway Department		
State of Vermont Aid	55,600.00	27,202.36
Sale of Supplies	1,600.00	30.50
Labor & Trucking	6,500.00	
Total Highway	63,700.00	27,232.86
Total Town General and Highway Revenues	2,345,902.00	1,175,005.21
Selectmen		
Personal Service	\$ 3,000.00	\$ 1,500.00
Secretary Service	1,600.00	800.00
Fica	352.00	114.75
Travel-Meetings	1,600.00	1,578.00
Total Selectmen	6,552.00	3,992.75
Town Clerk-Treasurer		
Personal Service	41,600.00	20,734.00
H & A Insurance	4,575.00	2,487.59
Retirement	1,720.00	999.05
Fica	3,183.00	1,586.14
Unemployment	100.00	14.82
Office Supplies	1,850.00	983.50
Postage-Envelopes	2,600.00	608.86
Advertising	1,800.00	342.70
Travel-Meetings	100.00	42.00
Town Report-Budget	2,700.00	
Computer Service	500.00	
Dog Expense		316.10
Total Town Clerk-Treasurer	60,728.00	28,114.76
Listers		
Personal Service	2,400.00	
Fica	184.00	
Office Supplies	50.00	
Postage-Envelopes	100.00	
Telephone	25.00	
Travel-Meetings	100.00	52.00
Professional Service	1,500.00	
Total Listers	4,359.00	52.00
Elections	1,500.00	926.17
Professional Service		
Audit	7,700.00	
Legal	1,500.00	598.16
Total Professional Service	9,200.00	598.16

TOWN OF PROCTOR GENERAL FUND (Continued)

	BUDGET 96-97	ACTUAL 12-31-96
Municipal Building		
Heat	1,300.00	419.87
Electricity	1,800.00	662.00
Telephone	1,000.00	747.36
Imp./Repair Building	500.00	
Building Maintenance	350.00	79.90
Equipment Maintenance	500.00	53.67
Equipment Replacement	500.00	500.00
Total Municipal Building	5,950.00	2,462.80
Boards and Agencies		
Planning Commission	500.00	
Rutland Regional Commission	500.00	500.00
Total Boards and Agencies	1,000.00	500.00
General Insurance		
Property	604.00	
Municipal Equipment Floater	90.00	
Umbrella Liability	540.00	
Public official Liability	2,600.00	
Public official Bond	550.00	225.00
Workmen's Comp.	952.00	30.69
Vehicle	150.00	
General Liability	3,240.00	
Total General Insurance	8,726.00	255.69
Debt Service		
Interest	7,000.00	814.15
Total Debt Service	7,000.00	814.15
Transfer Station		
Personal Service	4,589.00	2,301.00
Fica	352.00	176.02
Unemployment	35.00	3.70
General Insurance	655.00	10.23
Transfer Box	24,468.00	13,750.36
Recycling Box	1,135.00	
Spring Clean-Up	3,300.00	
Metal Waste Disposal	1,380.00	
Tires	625.00	
Miscellaneous	300.00	
Total Transfer Station	36,839.00	16,241.31

	BUDGET 96-97	ACTUAL 12-31-96
Police		
Radio Repair/Patches	200.00	10.75
Animal Control	600.00	33.48
General Insurance	1,500.00	927.00
Contract Service	15,000.00	7,590.00
Constables	3,600.00	1,500.00
Total Police	20,900.00	10,061.23
Fire Department		
Personal Service	3,700.00	3,700.00
Operating Supplies	800.00	743.03
Protective Equipment	900.00	
Gas & Oil	1,000.00	212.38
Vehicle Exp./Repair	4,000.00	1,427.24
Small Tools, Equipment	3,000.00	1,406.49
Heat	1,800.00	498.33
Electricity	1,400.00	263.36
Telephone	2,820.00	1,403.10
Communications	2,400.00	1,493.00
Imp./Repair Building	1,000.00	887.66
Imp./ Repair Equipment	1,100.00	709.68
Sinking Fund	15,000.00	
General Insurance	9,874.00	4,021.28
Misc., Dues-Travel	500.00	256.50
Hepatitis Vaccine	200.00	
Total Fire Department	49,494.00	17,022.05
Special Services		
Garbage Disposal	74,512.00	34,429.74
Street Lights	28,875.00	15,953.63
Curbside Recycling	29,225.00	11,374.55
Total Special Services	132,612.00	61,757.92
Swimming pool		
Personal Service	11,440.00	7,760.75
Fica	876.00	593.68
Operating Supplies	895.00	491.09
Maintenance Supplies	375.00	429.13
Chlorine	1,500.00	700.00
Electricity	100.00	45.90
Telephone	492.00	171.14
Summer Mowing	480.00	210.00
General Insurance	1,463.00	51.15
Advertising	75.00	
Miscellaneous		246.31
Total Swimming Pool	17,696.00	10,612.84

TOWN OF PROCTOR GENERAL FUND(Continued)

	BUDGET 96-97	ACTUAL 12-31-96
Skating Rink		
Personal Service	3,000.00	
Fica	230.00	
Maintenance Supplies	300.00	174.91
Vehicle Exp./Repair	300.00	113.24
Heat	450.00	240.40
Electricity	450.00	65.04
Telephone	492.00	171.12
Building Expense	250.00	
General Insurance	653.00	10.23
Total Skating Rink	6,125.00	774.94
Taxes & Assessments		
County Tax	8,000.00	
VLCT	1,009.00	1,009.00
Marble Valley Transit	5,000.00	2,500.00
Tax, Town Forest	1,081.00	917.28
Total Taxes & Assessments	15,090.00	4,426.28
Health & Welfare		
Visiting Nurse	3,506.00	1,800.00
Health Officer	250.00	250.00
Rutland Mental Health	2,000.00	1,000.00
Rutland Area Agency on Aging	500.00	500.00
Regional Ambulance	11,874.00	5,940.00
Rutland Women's Network Shelter	350.00	350.00
Rutland Area Hospice	500.00	500.00
Total Health & Welfare	18,980.00	10,340.00
Other Commitments		
Marble Bridge	1,000.00	
Equipment Fund	25,000.00	7,500.00
Library	36,500.00	18,250.00
Wastewater Bond	45,030.00	22,515.00
School General Taxes	1,542,009.00	770,000.00
Total Other Commitments	1,649,539.00	818,265.00
Total Town General and Other Commitments	2,052,290.00	987,218.05

TOWN OF PROCTOR GENERAL FUND (Continued)
STATEMENT OF EXPENDITURES-BUDGET AND ACTUAL
PERIOD OF JULY 1, 1996 TO DECEMBER 31, 1996

	BUDGET 96-97	ACTUAL 12-31-96
Highway-Town Garage		
Personal Service	76,209.00	37,901.90
H & A Insurance	10,800.00	5,409.62
Retirement	2,667.00	1,026.61
Fica	5,830.00	2,899.47
Unemployment	400.00	63.02
Gas & Oil	6,000.00	2,974.86
Vehicle Exp./Repair	4,000.00	3,385.38
Tools, Equipment	3,000.00	3,792.33
Uniform Rental	1,000.00	289.34
Highway Repairs	1,500.00	825.80
Highway Improvements	135,000.00	126,931.06
Sand, Salt, Plow Blades	25,000.00	9,053.82
Tree Removal	300.00	
Signs	400.00	116.70
General Insurance	19,399.00	2,595.59
Travel-Meetings	100.00	
Town Garage		
Heat	300.00	
Electricity	300.00	88.51
Telephone	600.00	201.55
Rentals	150.00	
General Insurance	557.00	
Miscellaneous	100.00	145.95
Total Highway-Town Garage	293,612.00	197,701.51
Total Town General and Highway	2,345,902.00	1,184,919.56

TOWN OF PROCTOR WASTEWATER DEPARTMENT
STATEMENT OF REVENUE AND EXPENDITURES--BUDGET AND ACTUAL
PERIOD OF JULY 1, 1996 TO DECEMBER 31, 1996

	BUDGET 96-97	ACTUAL 12-31-96
Revenue		
Wastewater Service Fees	146,499.00	59,892.00
Delinquent Service Fees	7,643.00	13,883.49
Total Revenue	154,142.00	73,775.49
Expenditures		
Personal Service	26,918.00	13,439.54
H & A Insurance	2,750.00	1,549.17
Retirement	810.00	433.93
Fica	2,060.00	1,027.35
Unemployment	100.00	10.49
Operating Supplies	600.00	16.25
Maintenance Supplies	600.00	188.32
Postage	100.00	32.25
Gas & Oil	700.00	
Vehicle Exp./Repair	700.00	127.99
Tools, Equipment	100.00	
Heat	2,300.00	604.11
Electricity	34,000.00	15,302.08
Telephone	700.00	265.41
Rentals	350.00	162.64
Line Repair	6,000.00	2,888.48
Valves-Lagoon		5,160.91
Imp./Repair Building	2,000.00	61.76
Imp./Repair Machinery	4,000.00	-1,249.30
General Insurance	6,154.00	1,030.34
Travel-Meetings	200.00	87.50
Sinking Fund	45,000.00	
Contract Service	1,100.00	750.00
Wastewater Testing		5,498.96
Chemicals	1,400.00	129.32
Sub Total	138,642.00	47,517.50
Pump Stations		
Elictricity	9,000.00	4,364.99
Imp./Repair Fixtures	500.00	
Imp./Repair Machinery	6,000.00	472.00
Total Expenditures	154,142.00	52,354.49

TOWN OF PROCTOR WATER DEPARTMENTSTATEMENT OF REVENUE AND EXPENDITURES-BUDGET AND ACTUAL
PERIOD OF JULY 1, 1996 TO DECEMBER 31, 1996

	BUDGET 96-97	ACTUAL 12-31-96
Revenue		
Water Service Fee	136,587.00	61,084.50
Delinquent Service Fee	6,335.00	10,670.59
Miscellaneous		118.63
Total Revenue	142,922.00	71,873.72
Expenditures		
Personal Service	26,918.00	13,429.05
H & A Insurance	2,750.00	1,549.18
Retirement	810.00	433.93
Fica	2,060.00	1,027.35
Unemployment	100.00	20.98
Operating Supplies	700.00	164.55
Maintenance Supplies	500.00	356.12
Postage	150.00	142.00
Gas & Oil	700.00	
Vehicle Exp./Repair	700.00	127.99
Tools, Equipment		309.90
Chlorine, Hypo Chlorinate	5,000.00	4,494.00
Fluoride	3,000.00	1,427.00
Heat	1,500.00	674.49
Electricity	2,800.00	1,014.23
Telephone	1,700.00	754.47
Rentals	351.00	162.64
Well House Electricity	1,500.00	281.04
Well House Repair	500.00	481.02
Filter Plant repair	8,000.00	4,616.73
Line repair	6,000.00	8,268.95
General Insurance	5,183.00	853.49
Travel-Meetings	500.00	129.50
Dues		225.00
Taxes Water Shed	9,400.00	1,431.71
Water Shed Expenses		1,791.20
Water Tank-Filtration		102.40
Contract Service	1,100.00	750.00
Lab Test S/O Vt.	2,000.00	1,425.30
Permit fees	3,000.00	2,342.48
Polymers	9,000.00	4,135.44
Soda Ash	2,000.00	1,152.50
Sinking Fund	9,660.00	
Bond Payment	20,000.00	20,000.00
Bond Interest	15,340.00	7,865.00
Miscellaneous		100.00
Total Expenditures	142,922.00	82,039.64

TOWN OF PROCTOR
 STATEMENT OF REVENUES AND EXPENDITURES
 SAVINGS AND INVESTMENT ACCOUNTS
 FOR THE PERIOD OF JULY 1,1996 TO DECEMBER 31,1996

MARBLE BRIDGE ACCOUNT

Balance July 1,1996	\$ 93,861.50
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Revenue:

Interest Earned	2,362.93
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Balance December 31,1996	\$ 96,224.43
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EQUIPMENT REPLACEMENT ACCOUNT

Balance July 1,1996	\$ 93,952.48
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Revenue:

Interest Earned	2,360.97
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Balance December 31,1996	\$ 96,313.45
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RIVERSIDE CEMETERY ACCOUNT

Balance July 1,1996	\$107,472.38
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Revenue

Interest Earned	2,815.79
Sale Lots	650.00

Balance December 31,1996	\$110,938.17
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FIRE DEPARTMENT EQUIPMENT ACCOUNT

Balance July 1,1996	\$ 22,115.72
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Revenue

Interest Earned	642.37
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Balance December 31,1996	\$ 22,758.09
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TOWN OF PROCTOR
STATEMENT OF REVENUES AND EXPENDITURES
WATER AND WASTE WATER SINKING FUNDS
FOR THE PERIOD OF JULY 1,1996 TO DECEMBER 31.1996

WATER ACCOUNT

Balance July 1,1996 \$183,468.50

Revenue:

Interest Earned 4,195.87

Expenditures:

Road Expense-Water Shed 33,955.80

Balance December 31,1996 \$153,708.57

WASTE WATER ACCOUNT

Balance July 1,1996 \$ 91,186.16

Revenue:

Interest Earned 2,273.81

Balance December 31,1996 \$ 93,449.97

TOWN OF PROCTOR WATER DEPARTMENT
WATER PROJECT -WATER STORAGE TANK & TREATMENT FACILITY
Preliminary engineering & Planning

Dubois & King	\$ 34,105.73
Green Mountain Boring	1,015.00
Vermont Labor & Industry (Permit Fee)	247.00

Total Preliminary Engineering & Planning \$35,367.73

Construction Phase

Dubois & King	\$ 36,215.29
Penta Corporation-Contract	387,200.00
Penta Corporation-Change Order	9,290.00
Various Expenses	7,231.03

Total Construction Cost \$439,936.32

Preliminary & Construction Cost \$475,304.05

Legal Fees,Expenses, Water Bond 3,163.60

Interest Paid-Temporary Loan 3,063.65

Total Construction Cost \$481,531.30

Funding of Project

Town of Proctor Water Bond	\$320,000.00
State of Vermont-Grant	165,194.42
Dubois & King-Re-Imb.	1,000.00
Interest Earned	2,327.27

Total Revenue \$488,521.69

Water Project,Balance on Hand, Dec. 31,1996 \$ 6,990.39

Town of Proctor Waste Water Department
Pollution Control
Study to Assess Suspended Solids

Period of July 1,1995 to June 30,1996

Expenditures:

Microscope,Slides	\$ 1,145.46
Test Kits,Materials	359.50
Chemicals	516.02
Shipping	59.65
Sub Total	\$ 2,080.63
Forcier Aldrich-Engineering	5,117.65
Total	\$ 7,198.28

Period of July 1,1996 to December 31,1996

Expenditures:

Materials	\$ 233.70
Lab Test	270.00
Shipping	77.75
Sub Total	\$ 581.45
Forcier Aldrich-Engineering	3,083.61
Total	\$ 3,665.06
TOTAL COST OF PROJECT TO DATE	\$10,863.34

On December 22,1995 the Town of Proctor received notification from the State of Vermont, Agency of NATural Resources, Department of Environmental Conservation of approval of a Planning Advance to fund preliminary engineering study to assess suspended solids at the Town's Waste Water Treatment Facility.
The amount approved was for \$10,900.00.

TOWN OF PROCTOR
REPORT OF REVENUES AND EXPENDITURES
CLIFF STREET -RETAINING WALL AND REHABILITATION
PERIOD OF JULY 1,1994 TO JUNE 30,1996

July 1,1994 to June 30,1995

Preliminary Engineering and Design		
Wright Engineering	\$ 32,770.00	
Knight Engineering	269.00	
		\$ 33,039.00

Construction Phase		
Wright Engineering	\$ 14,499.63	
Giancola Construction	81,603.25	
		\$ 96,102.88

July 1,1995 to June 30,1996

Construction Phase		
Wright Engineering	\$ 10,246.54	
Giancola Construction	197,078.52	
State of Vermont (boring)	7,428.22	
Rowe Sand & Gravel	578.25	
Omya,Inc. (Gravel)	6,200.00	
Twin State Electric	153.74	
Aronson & Olson	1,200.00	
		\$222,885.27

Total Cost Retaining Wall & Rehabilitation	\$352,027.15
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SUMMARY OF TOTAL COST

Preliminary Engineering & Design	
Wright Engineering	\$ 32,770.00
Knight Engineering	269.00

Total Preliminary Engineering & Design	\$ 33,039.00
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Construction Phase	
Wright Engineering	\$ 24,746.17
Giancola Construction	278,681.77
Other Expenses	15,560.21

Total Construction Phase	\$318,998.15
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TOTAL COST RETAINING WALL & REHABILITATION	\$352,027.15
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Received from State of Vermont,Agency of Transportation Emergency Fund	<u>\$214,720.35</u>
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Town of Proctor Total Cost	\$137,306.80
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Cost Allocation	
94-95 Highway Improvement Budget	\$ 33,039.00
95-96 Highway Improvement Budget	\$104,267.80

**TOWN OF PROCTOR
GRAND LIST & TAX RATE**

GRAND LIST

1996-1997 (Pending Appeals)	GENERAL	TOWN	TOTAL
Real Estate	565,725.00	50,554.00	616,279.00
Personal	84,210.00	5,048.00	89,258.00
Totals	649,935.00	55,602.00	705,537.00
1995-1996			
Real Estate	578,592.00	53,616.00	632,208.00
Personal	81,209.00	4,717.00	85,926.00
Totals	659,801.00	58,333.00	718,134.00
1994-1995			
Real Estate	601,240.00	53,063.00	654,303.00
Personal	75,503.00	4,771.00	80,274.00
Totals	676,743.00	57,834.00	734,577.00

TAX RATE

	7-1-94 6-30-95	7-1-95 6-30-96	7-1-96 6-30-97
Town	.2823	.2861	.2788
Library	.0469	.0480	.0517
Marble Bridge	.0013	.0013	.0014
Highway	.2965	.3009	.3258
Equip. Fund	.0340	.0348	.0354
School	1.9528	2.0840	2.1792
School Furnace	.0188		
School Capitol Proj.			.0063
Sub Total	2.6326	2.7551	2.8786
Spec. Services	.1875	.1992	.2040
Sewer Bond	.0665	.0682	.0692
Totals	2.8866	3.0225	3.1518

DELINQUENT TAXES AS OF 1-20-97

Rodney & Margaret Bacon	95-96	3775.67
Timothy & Dawn Blow	95-96	943.15
E. Patrick & Laura Burke	95-96	186.98
Robert Carvey	95-96	1118.88
Holly Chandler-Robin Roberts	95-96	413.09
Richard & Marlene Curtis	95-96	486.54
Corporate Leasing	95-96	23.15(P)
Theodore & Karen Dido	95-96	56.78
Albert & Roslyn Dimick	95-96	1462.89
George & Donna Finch	95-96	33.10
G. Thomas Gerdon	92-93	101.71
	93-94	105.40
	94-95	110.57
	95-96	115.71
Peter & Judy Gildersleeve	95-96	660.42
Gail Hagan	95-96	22.80
Robert & Mary Harger	95-96	795.64
LaFond's Auto	92-93	719.33(P)
	93-94	685.75(P)
	94-95	560.00(P)
	95-96	528.94(P)
John & Michael LaFond	95-96	3801.90
John LaFond	95-96	1333.78
MTM, Ltd.	95-96	2784.29
Pamela Mathis	95-96	1401.39
Loren & Elaine Maynard	95-96	1610.64
Paula McLaughlin	95-96	1368.28
Middlebury vending	95-96	36.27(P)
Carlton & Markorie Oberg	95-96	1485.96
Lawrence Pockett	92-93	313.55(P)
	93-94	183.78(P)
	94-95	193.40(P)
Lawrence & Linda Pockett	95-96	2389.76
Margaret Powell	95-96	37.85
Roger & Pamela Racine	95-96	498.25
Harold & Nadine Rorden	95-96	1479.28
Clarence & Patricia Rider	95-96	288.80
Rural Family Housing	95-96	123.16
Donald Sevigny	95-96	535.18
Margaret Shand	95-96	518.36
Theresa Steady	95-96	820.31
Brad Thomas	95-96	70.65
Robert & Victory Young	95-96	111.46
Total		34,292.80
Taxes Collected 7-1-96 - 1-20-97		131,644.72
Interest To Town		13,769.05

Town of Proctor Payroll
1996

Warren McCullough	37,546.00
Robert Allard	28,496.00
Todd Blow	27,950.00
Frank Beyette	23,482.00
Mark Clough	2,940.00
Sidney Jones	29,978.00
Mary Dahlin	18,447.00
Peter Lebo	2,353.00
Warren Cota	2,095.00
David Manfredi	1,250.00
Stephen Follett	750.00
Peter Rimsa	2,080.00
Albert Wenta	824.00
Elisa Tobin	2,580.00
Priscilla Booraem	2,320.50
Mia Phair	2,082.50
Jillian Vignoe	1,557.50
Denis Mahoney	278.25
Andrea Hersh	49.00
Jill Danyow	114.00
Raymond Moran	500.00
Charles Nichols	500.00
Richard Horner	500.00

WATER SERVICE RATES
EFFECTIVE JULY 1, 1996

BASIC WATER RATE: \$136.00

BASIC WASTEWATER RATE: \$185.00

THE ABOVE INCLUDES BATH TUB, TWO TOILETS, TWO LAVATORIES, ONE SINK.

ADDITIONAL FACILITIES OR EQUIPMENT:

TOILET, LAVATORY OR SINK	\$6.00 PER YEAR
BATH TUB OR SHOWER STALL	\$6.00 PER YEAR
GARBAGE DISPOSAL	\$7.00 PER YEAR
PORTABLE WASHER	\$6.00 PER YEAR
AUTOMATIC CLOTHES WASHER	\$7.00 PER YEAR
AUTOMATIC DISH WASHER	\$7.00 PER YEAR

SWIMMING POOL INITIAL FILLING \$100.00

TAPPING NEW CONNECTION \$250.00

WARNING:

TOWN'S RESPONSIBILITY FOR MAIN LINE AND CORPORATION, PROPERTY OWNER'S
FROM CORPORATION TO INSIDE DWELLING

NO NEW OUTSIDE OF PROCTOR CONNECTION ALLOWED

Town of Proctor Water Department
 Water Bond Schedule
 Average Interest 5.21%

<u>Date Due</u>	<u>Principal</u>	<u>Interest</u>
12-01-95		5,199.64
06-01-96		7,865.00
12-01-96	20,000.00	7,865.00
06-01-97		7,475.00
12-01-97	20,000.00	7,475.00
06-01-98		7,070.00
12-01-98	20,000.00	7,070.00
06-01-99		6,650.00
12-01-99	20,000.00	6,650.00
06-01-2000		6,215.00
12-01-2000	20,000.00	6,215.00
06-01-2001		5,765.00
12-01-2001	20,000.00	5,765.00
06-01-2002		5,300.00
12-01-2002	20,000.00	5,300.00
06-01-2003		4,820.00
12-01-2003	20,000.00	4,820.00
06-01-2004		4,330.00
12-01-2004	20,000.00	4,330.00
06-01-2005		3,825.00
12-01-2005	20,000.00	3,825.00
06-01-2006		3,310.00
12-01-2006	20,000.00	3,310.00
06-01-2007		2,785.00
12-01-2007	20,000.00	2,785.00
06-01-2008		2,250.00
12-01-2008	20,000.00	2,250.00
06-01-2009		1,705.00
12-01-2009	20,000.00	1,705.00
06-01-2010		1,150.00
12-01-2010	20,000.00	1,150.00
06-01-2011		585.00
12-01-2011	20,000.00	585.00
	<hr/>	<hr/>
	320,000.00	147,399.64

Town of Proctor Waste Water Department
Waste water Bond
Interest Rate 6.5%
Date of Loan September 26, 1989
Original Amount \$500,000.00

Payment Schedule-

Semi-annual payments of \$22,515.00 principal and interest
commencing March 26, 1990 through September 26, 2009

		<u>Principal</u>	<u>Interest</u>
03-26-90	\$22,515.00		
09-26-90	<u>22,515.00</u>		
	45,030.00	12,828.00	32,202.00
03-26-91	22,515.00		
09-26-91	<u>22,515.00</u>		
	45,030.00	13,497.00	31,533.00
03-26-92	22,515.00		
09-26-92	<u>22,515.00</u>		
	45,030.00	14,308.00	30,722.00
03-26-93	22,515.00		
09-26-93	<u>22,515.00</u>		
	45,030.00	15,758.00	29,272.00
03-26-94	22,515.00		
09-26-94	<u>22,515.00</u>		
	45,030.00	16,546.00	28,484.00
03-26-95	22,515.00	8,750.00	13,765.00
Total Payments as of 06-30-95	\$247,665.00	\$ 81,687.00	\$165,978.00
Amount to be Paid	\$652,446.00	\$418,313.00	\$234,133.00

REPORT OF THE PROCTOR FREE LIBRARY

During 1996 the Proctor Free Library was the center for many town activities.

Roy Pilcher's popular events included trips, movies, suppers, and lectures.

The seniors Wednesday luncheons continue. They were also provided flu shots, blood pressure screening, a foot clinic, and health lectures.

A Friday morning pre-school group met weekly, as well as the Daisies, Brownies, Girl Scouts, Boy Scouts, and Youth League. Other groups utilizing the library were the Audubon Society, Baseball and Cemetery Committees. There were also bridal showers and birthday parties held at the library.

Library sponsored programs were, Book for Life and the annual October book sale, that brought in \$350.00.

The library took part in the Art in the Park Show.

During National Library Week, the library had a display of artifacts, art and useful items made of marble.

A joint meeting with the Rutland Historical Society took place, a panel discussion on "The Formation of Proctor" was held.

The Summer Reading Program "Solve the Mystery - Read" hosted thirty children. Activities included planting seed, making foot prints, bursting water balloons, and listening to story time. At the end of the program, Margaret MacArthur from Putney lead a song fest.

There were two Vermont Institute of Natural Science afternoons sponsored by the library

National Book Week was on Tarantula's, Children's Book Week on Coyotes.

In October-November the Proctor Historical Society mounted an exhibit with maps and old photographs of the Calrendon and Pittsford Railroad.

The Proctor Free Library holds 28,000 books, 45 audios, 190 videos, and participates in the inter-library loan program.

The library had a very successful cookies and carols Christmas with over eighty children and adults attending.

Trustees meet four times a year, residents are welcome to attend these meetings.

Library Trustees

Check Account Balance July 1,1995

\$ 1,744.58

Income

Town of Proctor	\$ 34,500.00
Investment Agency Account	18,000.00
Redfield Proctor Trust	1,698.61
Gifts	750.00
Now Checking Interest	167.23
Book Sales	778.67
Miscellaneous	461.32
MRP	5,500.00
Sale of Securities	25,500.00
MRP Book Support FY97	4,000.00

Total Income

91,355.83

Expenditures

Salaries/Wages	\$ 41,674.69
Fica	3,494.25
Unemployment,Wkmns.Comp.	978.89
Blue Cross/Blue Shield	2,347.56
Utilities	5,581.64
Books,Periodicals,Videos	12,440.63
Insurance	2,260.00
Maintenance	977.46
Supplies	1,742.38
Pension Fund	2,000.00
Major Repair and Improvements (Driveway & Bathroom)	14,287.76
Miscellaneous	1,685.70

Total Expenditures

89,470.96

Balance June 30,1996

\$ 3,629.45

Due Book Support FY 96-97

\$ 4,000.00

Librarian	Mrs. Marie Tillberg
Assistant Librarian	Mrs. Ann Oakman
Part-Time Assistant	Mrs. Patricia Johnson
	Mrs. Connie Smith
Custodian	Mr. Tim Bartlett
Bookkeeper	Mrs. Mary Dahlin

Trustees: Mrs. Barbara Austin, Mrs. Lenore Gates, Mrs. Jean Lertola, Mrs. Nancy Kennedy, Mr. Warren McCullough, Mr. Austin Morrison, Mr. William Read, Mr. Jim Pennington, Mrs. Connie Smith.

Trustees meetings are held on the third Monday in January, April, July and October

Selectmen's Report
July 1995 - June 1996

July finds Proctor under construction: The new retaining wall on Cliff Street is well under way. Selectmen also oversee the construction of the new water storage tank and improvements to the treatment facility.

On a perfect October day lo and behold the Agency of Transportation undertakes the South Street resurfacing project.

The preliminary engineering work on the Marble Bridge is completed and work is to start in 1998.

The Selectmen contract with the engineering firm of Forcier Aldrich to assess the problems with meeting the suspended solids standards for discharge permit.

Work progresses slowly on the 911 emergency dispatch system for the town. Street mapping and survey gets underway.

Richard Horner is elected to the selectboard. Dick is no stranger to Municipal Government. He is the Zoning Administrator in Sherburne as well as Proctor and has organized the Memorial Day Parade for the past five years.

The Selectmen appointed Kevin Blongy first constable and Jamie Tarbell second.

Tom Hogan and Steve Follett of the skating rink committee help with improvements to the rinks surface and drainage as well as a new water line. Construction is slated to start in mid summer by the highway dept.

We would like to express our appreciation to all the town employees, the various committies members and volunteers for their dedication over the past year.

Thank you
Raymond Moran
Chairman, Board of Selectmen

**TOWN OF PROCTOR
HIGHWAY REPORT
1995-1996**

The final completion of Cliff Street rehabilitation ended with a survey of the Proctor Place property with total cost as follows:

Total Cost	\$352,027.15
State of Vt.	214,720.35
Town Highway	137,306.88

This eye appealing wall will be with us for many years to come. We must say, an excellent job well done. This completed our road work for the 1995-1996 fiscal year.

Projects completed for the 1996-1997 fiscal year were as follows:

Gorham Bridge Rd.	920.72 ton of hot mix	\$25,780.16
Beaver Pond Rd.	576.02 ton of hot mix	16,128.56
Gibbs St.	358.98 ton of hot mix	10,051.44
Primary St.	20 ton of hot mix	560.00
School St.	266.21 ton of hot mix	7,453.88
High St.	418.36 ton of hot mix	11,714.08
Church St.	128.96 ton of hot mix	3,610.88
Powers Sq.	70 ton of hot mix	1,960.00
Taylor Hill	358.35 ton of hot mix	10,033.80
Market St.	596.10 ton of hot mix	16,690.80
West Proctor Rd.	648.04 ton of hot mix	18,145.12

Road work for the 1997-1998 fiscal year will consist of paving the Florence Road. This shall bring the project to completion as the final top coat will be installed.

The 2001 Marble Bridge project has been updated to begin during the 1999 scheduled work program. Preliminary work for utilities have been set up for 1998 as the sewer line that was installed in the sidewalk of the bridge may be changed to set on the river bed. Your Board of Selectmen will keep you informed as more information becomes available.

Perhaps the best news received from the Agency of Transportation is they will pay 95% of the total cost, except for the purchase of the marble product.

**TOWN OF PROCTOR
WATER DEPARTMENT
1995-1996**

The filtration has proven to be a valuable asset to our community as Proctor is indeed fortunate to receive such excellent quality water. We are constantly working on ways to improve areas of deficiency as they occur.

Our request to the Agency of Natural Resources for permits to operate and discharge should be forth-coming this 1997 year. All required work has been done.

Because of a sewer problem of freezing and deterioration of the effluent discharge pipe, when backwashing the filter beds, they were replaced with 12" ductile iron pipe. This prompted us to replace the overflow 8" pipe

leading from the wash tank. This was an extremely difficult job due to its location. It shall be a blessing if we no longer thaw them during the cold winter months. Time will tell.

An additional 4000' + of roadway was completed in the watershed. This extremely difficult project proceeded as many rocks were moved, ravines filled and culverts were installed. During the year of 1997 an additional section along with a bridge will be installed. This should complete the roadway for the watershed area.

Please remember, the road is an investment for removal of timber now, and in the future. This project is no different than some parent investing money in their child when sending them to college. It's an investment.

The Willow Street area received a new 6' ductile iron class 52 pipe to replace the 2' galvanized line. A hydrant was installed at the end to be used not only for fire protection, but as a method of clearing the lines in that area.

It would be a wise investment if every year we replace an old line that plagued some areas.

Please remember the property owner is responsible for the line from our corporation to his or her home or business.

We still would like to invite people to visit our Filtration Plant. We are proud of it, you would be also.

Remember the day is coming when we no longer will be using this Filtration Plant, as the ten miles of transmission lines will be impossible to replace due to location and cost.

**TOWN OF PROCTOR
WASTEWATER DEPARTMENT
1995-1996**

As stated in our Town Report of last year, Proctor is under going a study by Forcier Aldrich on our lagoon system. Even though our plant is operated very efficient we can't control the "Alge" which causes our total settleable solids to increase, thus dieing off raising our P.H. In both cases we are over our discharge permit issued by the Department of Natural Water Resources. We should receive the testing results and their expert advise as how we are to proceed with the operation of our plant. This is forth coming by March of 1997.

Replacement of a 200 foot section of force main on East Street shall be completed during the early part of 1997 due to its deterioration. Other improvements include replacement or restoration of manholes as required.

**TOWN OF PROCTOR
SOLID WASTE REPORT
1995-1996**

Even thou we have an excellant program for the collection and disposal of our waste, many people due not take full advantage of it. Maybe the only way we can inforce this worth while venture is to have violators do some community service when found guilty.

FINALE

As we look back over the years working for the Town of Proctor we find many accomplishments, wheather it be roads, water, wastewater, recreation or other areas. We feel a sense of pride with the achievements.

Fortunately we had good men working with us that accepted the challenge. Then to, if it were not for the voters faith in our ability to achieve our goals by providing the necessary funds, we could not have succeeded.

Unfortunately my major goal was to be part of the element that worked to have the Marble Bridge restored. But, time marches on. I'm sure others will see to it that proper steps be taken to see the restoration done properly.

Lets not let our guard down, we must see to it that our roads and equipment are kept up, water lines improved, filtration plant building properly maintained, wastewater treatment plant properly maintained, water tanks carefully checked and bridges updated when required.

This all takes time and money, but with proper management can be achieved. This also pertains to the employees that work for the town. They too should take pride in their work by saying "what can I do to improve Proctor, not what can Proctor do for me." Unfortunately society is like this today.

It is time now the Townspeople decide the type of government they would like for the future of Proctor. You now have a Board of Three Selectmen, Town Clerk & Treasurer, Supt. of Public Works and employees of the Highway, Water and Wastewater.

Here are some of the questions.

A: Do we want a Town Manager Type System?

B: Do we want an Administrative Type Person?

C: Do we want to stay the same by having a working Public Works Supt.?

Please remember there are pros and cons to all of the above.

It's your Town, don't be afraid to ask questions!! Especially at the Town Meeting in March of 1997.

Perhaps we should have a committee do a study and get back to us by the May meeting.

Remember it's your Town!! Be inquisitive!!

In closing I must say, there were good and bad times working for the Townspeople. But in the long run I have enjoyed the challenge. I was never alone as there was always someone at my side guiding me when difficult decisions were made.

May God Bless All Of You.

TOWN OF PROCTOR
WATER DEPARTMENT

In 1974, Congress passed the SAFE DRINKING WATER ACT which requires the Environmental Protection Agency to determine safe levels of chemicals in drinking water which do or may cause health risks and exposure.

These drinking water standards and the regulations for ensuing these standards are met, are called NATIONAL PRIMARY DRINKING WATER REGULATIONS. All public water supplies must abide by these regulations.

Many of these regulations became effective in 1992, 1993 and 1994 and are broken down into the following categories:

Volatile Organic Chemicals
Inorganic Chemicals
Synthetic Organic Chemicals

The following pages show the results of the Town of Proctor testing in comparison to the Max. Contaminant Level allowed where applicable. Entry Point #1 being the Filter Plant located in Chittenden and Entry Point #II being the Well House located near Field Street in Proctor.

TOWN OF PROCTOR WATER DEPT. RESULTS FOR LEAD
M.C.L. 0.015 MS/L

Date	Highest	Lowest
6-9-93	0.152	0.005
12-8-93	0.020	0.005

January 7, 1995 marked the beginning of corrosion control using Soda Ash

5-9-95	0.018	0.005
11-7-95	0.028	<0.005
7-24-96	0.007	<0.005

Filtration Plant Effluent Results	<0.005
Well House Effluent results	<0.005

TOWN OF PROCTOR WATER DEPT. RESULTS FOR COPPER
M.C.L. 1.30 MS/L

Date	Highest	Lowest
6-9-93	1.68	0.10
12-8-93	1.74	0.10

January 7, 1995 marked the beginning of corrosion control using Soda Ash

5-9-95	0.98	0.05
11-7-95	0.99	<0.05
7-24-95	0.73	<0.05

Filtration Plant Effluent Results	<0.05
Well House Effluent Results	<0.05

Phase II/ Phase V

"Volatile Organic Compounds"

Test Results

V.O.C. 'S (Entry Point #1 Filter Plant)

List of V.O.C.'S Contaminants: (Regulated)	Max Contaminant Level MCL	Results 12-27-95	
1. 1 2 4 Trichlorobenzene	0.07 ppm	No Detection	
2. Xylenes (total)	10 ppm	" "	
3. 0 Dichlorobenzene	0.6 mg/L	" "	
4. Vinyl Chloride	0.002 mg/L	" "	
5. Trans 1 2 Dichloroethylene	0.1 mg/L	" "	
6. 1 1 1 Trichloroethane	0.2 ppm	" "	
7. 1 2 Dichloropropane	5 ppm	" "	
8. 1 1 2 Trichloroethane	5 ppb	" "	
9. Monochlorobenzene	0.1 mg/L	" "	
10. Toluene	1 ppm	" "	
11. Styrene	0.1 ppm	" "	
12. Cis 1 2 Dichloroethylene	Cis 0.07 ppm	" "	
	0.1 ppm		
13. Dichloromethane	5 ppb	" "	
14. P Dichlorobenzene	0.075 mg/L	" "	
15. 1 1 Dichloroethylene	7 ppb	" "	
16. 1 2 Dichloroethane	5 ppb	" "	
17. Carbon Tetrachloride	5 ppb	" "	
18. Trichloroethylene	5 ppb	" "	
19. Tetrachloroethylene	0.005 mg/L	" "	
20. Benzene	5 ppb	" "	
21. Ethylbenzene	0.7ppm	" "	
* mg/L = milligrams per liter			
ppm = parts per million			
ppb = parts per billion			

Phase II/ Phase V

"Volatile Organic Compounds"

Test Results

V.O.C.'S Entry Point #1 Filter Plant

List of V.O.C.'S Contaminants: (Unregulated)	Results 7-1-94 to 9-30-94	Results 12-27-95	
1. Chloromethane	No Detection	No Detection	
2. Chloroethane	" "	" "	
3. 1 1 Dichloropropane	" "	" "	
4. 1 3 Dichloropropane	" "	" "	
5. 2 2 Dichloropropane	" "	" "	
6. Bromoform	" "	" "	
7. Chlorodibromomethane	" "	" "	
8. P Chlorotoluene	" "	" "	
9. 1 1 Dichloroethane	" "	" "	
10. 1 1 2 2 Tetrachloroethane	" "	" "	
11. Bromomethane	" "	" "	
12. Dichlorobenzene	" "	" "	
13. 1 3 Dichloropropane	" "	" "	
14. 1 2 3 Trichloropropane	" "	" "	
15. Chloroform	45.6 ppb	20.7 ppb	

List of V.O.C.'S Contaminants: (Unregulated)	Results 7-1-94 to 9-30-94	Results 12-27-95	
16. Bromodichloromethane	1.4 ppb	1.0 ppb	
17. O Chlorotoluene	No Detection	No Detection	
18. M Dichlorobenzene	" "	" "	
19. 1 1 1 2 Tetrachloroethane	" "	" "	
20. Bromobenzene	" "	" "	
* mg/L = milligrams per liter			
ppm = parts per million			
ppb = parts per billion			

Phase II/ Phase V

"Volatile Organic Compounds"

Test Results

V.C.O.'S Entry Point #II Well House)

List of V.O.C.'S Contaminates: (Unregulated)	Results 10-1-96 to 12-96	No MCL Available	
1. Chloromethane	No Detection		
2. Chloroethane	" "		
3. 1 1 Dichloropropane	" "		
4. 1 3 Dichloropropane	" "		
5. 2 2 Dichloropropane	" "		
6. Bromoform	" "		
7. Chlorodibromomethane	" "		
8. P Chlorotoluene	" "		
9. 1 1 Dichloroethane	" "		
10. 1 1 2 2 Tetrachloroethane	" "		
11. Bromomethane	" "		
12. Dichlorobenzene	" "		
13. 1 3 Dichloropropane	" "		
14. 1 2 3 Trichloropropane	" "		
15. Chloroform	10.2 ppb		
16. Bromodichloromethane	No Detection		
17. O Chlorotoluene	" "		
18. M Dichlorobenzene	" "		
19. 1 1 1 2 Tetrachloroethane	" "		
20. Bromobenzene	" "		
* mg/L = milligrams per liter			
ppm = parts per million			
ppb = parts per billion			

Phase II/ Phase V

"Volatile Organic Compounds"

Test Results

V.O.C.'S (Entry Point #II Well House)

List of V.O.C.'S Contaminates: (Regulated)	Max Contaminant Level MCL	Results 10-1-96 to 12-96	
1. 1 2 4 Trichlorobenzene	0.07 ppm	No Detection	
2. Xylenes (total)	10 ppm	" "	
3. O Dichlorobenzene	0.6mg/L	" "	
4. Vinyl Chloride	0.002 mg/L	" "	
5. Trans 1 2 Dichloroethylene	0.1 mg/L	" "	
6. 1 1 1 Trichloroethane	0.2 ppm	" "	

List of V.O.C.'S Contaminates: (Regulated)	Max Contaminant Level MCL	Results 10-1-96 to 12-96	
7. 1 2 Dichloropropane	5 ppm	" "	
8. 1 1 2 Trichloroethane	5 ppb	" "	
9. Monochlorobenzene	0.1 mg/L	" "	
10. Toluene	1 ppm	" "	
11. Styrene	0.1 ppm	" "	
12. Cis 1 2 Dichloroethylene	cis 0.07 ppm	" "	
	trans 0.1 ppm	" "	
13. Dichloromethane	5 ppb	" "	
14. P Dichlorobenzene	0.075 mg/L	" "	
15. 1 1 Dichloroethylene	7 ppb	" "	
16. 1 2 Dichloroethane	5 ppb	" "	
17. Carbon Tetrachloride	5 ppb	" "	
18. Trichloroethylene	5 ppb	" "	
19. Tetrachloroethylene	0.005 mg/L	" "	
20. Benzene	5 ppb	" "	
21. Ethylbenzene	0.7 ppm	" "	
* mg/L = milligrams per liter			
ppm = parts per million			
ppb = parts per billion			

List of S.O.C.'S Contaminants: (Regulated)	Max Contaminant Level MCL	Results 1-1-95 to 3-31-95	
1. Dalapon	0.200 ppm	<1.0 ppb	
2. Oxamyl (Vydate)	0.200 ppm	<1.0	
3. Di (2-ethylhexyl) phthalate	6 ppb	<0.6	
4. Dinoseb	7 ppb	<0.1	
5. Carboforan	40 ppb	<0.9	
6. Alachlor	2 ppb	<0.1	
7. Heptachlor Epoxide	0.2 ppb	<0.02	
8. Benzo (A) Pyrene	0.2 ppb	<0.02	
9. Total Polychlorinated Biphenyl	0.5 ppb		
10. Di (2-ethylhexyl) adipate	0.400 mg/L	<0.6	
11. Simazine	4 ppb	<0.07	
12. Picloram	0.500 ppm	<0.1	
13. Hexachlorocyclopentadiene	50 ppb	<0.1	
14. Atrazine	3 ppb	<0.1	
15. Heptachlor	0.4	<0.04	
16. Hexachlorobenzene	1 ppb	<0.1	
17. Pentachlorophenol	1 ppb	<0.04	
18. Chlordane	2 ppb	BMDL	
The following are waived from our system			
1. Endrin	2 ppb	<0.01	
2. Methoxychlor	40 ppb	<0.1	
3. 2 4-D	70 ppb	<0.1	

Test Results

S.O.C.'S Entry Point #1 Filter Plant

List of S.O.C.'S Contaminants: (Regulated)	Max Contaminant Level MCL	Results 1-1-95 to 3-31-95	
4. Lindane	0.2 ppb	<0.02	
5. Toxaphene	3 ppb	RMDL	
6. 2 4 5 TP (Silvex)	0.050 ppm	<0.1	
* RMDL Below method Detection Limit			

Phase II/ Phase V

"Synthetic Organic Compounds"

Test Results

S.O.C.'S Entry Point #1 Filter Plant

List of S.O.C.'S Contaminants: (Unregulated)	Max Contaminant Level MCL	Results 1-1-95 to 3-31-95	
1. Carbaryl		<1.0 ppb	
2. Aldicarb Sulfoxide		<0.5	
3. Metolachlor		<0.1	
4. 3 Hydroxycarbofuran		<1.0	
5. Butachlor		<0.1	
6. Aldrin		<0.1	
7. Metribuzin		<0.1	
8. Methomyl		<0.5	
9. Aldicarb Sulfone		<0.4	
10. Aldicarb	3 ppb	<0.5	
11. Dieldrin		<0.1	
12. Propachlor		<0.1	
13. Dicamba		<0.1	
* mg/L = milligrams per liter			
ppm = parts per million			
ppb = parts per billion			
< = less than			

Phase II/ Phase V

"Synthetic Organic Compounds"

Test Results

S.O.C.'S Entry Point #2 Well House

List of S.O.C.'S Contaminants: (Regulated)	Max Contaminant Level MCL	Results 1-1-96 to 3-31-96	Results 4-1-96 to 6-30-96
1. Dalapon	0.200 ppm	<1.0	<1.0 ppb
2. Oxamyl (Vydate)	0.200 ppm	<0.00025 mg/L	<1.0
3. Di(2 ethylhexyl) phthalate	6 ppb	<0.6	<0.6
4. Dinoseb	7 ppb	<0.1	<0.1
5. Carbofuran	40 ppb	<0.00066 mg/L	<0.9
6. Alachlor	2 ppb	<0.1	<0.1
7. Heptachlor Epoxide	0.2 ppb	<0.2	<0.02
8. Benzo (A) Pyrene	0.2 ppb	<0.2	<0.02
9. Total Polychlorinated Biphenyl	0.5 ppb		
10. Di(2 ethylhexyl) adipate	0.400 mg/L	<0.6	<0.6
11. Simazine	4 ppb	<0.07	<0.07
12. Picloram	0.500 ppm	<0.1	<0.1
13. Hexachlorocyclopentadiene	50 ppb	<0.1	<0.1

Phase II/ Phase V
Test Results

"Synthetic Organic Compounds"
S.O.C.'S Entry Point #2 Well House

List of S.O.C.'S Contaminants: (Regulated)	Max Contaminant Level MCL	Results 1-1-96 to 3-31-96	Results 4-1-96 to 6-30-96
14. Atrazine	3 ppb	<0.1	<0.1
15. Heptachlor	0.4	<0.04	<0.04
16. Hexachlorophenol	1 ppb	<0.1	<0.1
17. Pentachlorophenol	1 ppb	<0.04	<0.04
18. Chlordane	2 ppb	<0.2	<0.00009 mg/L
The following are waived from our system			
1. Endrin	2 ppb	<0.01	<0.01
2. Methoxychlor	40 ppb	<0.1	<0.1
3. 2,4-D	70 ppb	<0.1	<0.1
4. Lindane	0.2 ppb	<0.02	<0.02
5. Toxaphene	3 ppb	<1.0	<0.00065 mg/L
6. 2,4,5 TP (silvex)	50 ppm	<0.1	<0.1

Phase II/ Phase V
Test Results

"Synthetic Organic Compounds"
S.O.C.'S Entry Point #II Well House

List of S.O.C.'S Contaminants: (Unregulated)	Max Contaminant Level MCL	Results 1-1-96 to 3-31-96	Results 4-1-96 to 6-30-96
1. Carbaryl		<0.0006 mg/L	<1.0 pp
2. Aldicarb Sulfoxide	4 ppb	<0.00036 mg/L	<0.5
3. Metolachlor		<0.1 ppb	<0.1
4. 3 Hydroxycarbofuran		<0.00027 mg/L	<1.0
5. Butachlor		<0.1	<0.1
6. Aldrin		<0.1	<0.1
7. Metribuzin		<0.1	<0.1
8. Methomyl		<0.00030 mg/L	<0.5
9. Aldicarb Sulfone	2 ppb	<0.00030 mg/L	<0.4
10. Aldicarb	3 ppb	<0.00027 mg/L	<0.5
11. Dieldrin		<0.1	<0.1
12. Propachlor		<0.1	<0.1
13. Dicamba		<0.1	<0.1

Phase II/ Phase V
Test results

"Inorganic Chemistry Analysis"
I.O.C.'S (Entry Point #2 Well House)

List of I.O.C.'S Contaminants	Max Contaminants Level MCL	Results 3-14-96	
1. Arsenic	0.050 mg/L	<0.001 mg/L	
2. Cadmium	0.005 mg/L	Waiver	
3. Cyanide	0.200 mg/L	<0.010	
4. Mercury	0.002 mg/L	Waiver	
5. Selenium	0.050 mg/L	Waiver	
6. Beryllium	0.004 mg/L	<0.001	
7. Barium	2.00 mg/L	Waiver	
8. Chromium	0.100 mg/L	Waiver	
9. Fluoride	4.00 mg/L	Waiver	
10. Nickel	0.10 mg/L	<0.005	
11. Antimony	0.006 mg/L	<0.004	
12. Thallium	0.002 mg/L	<0.001	
13. Nitrate	10.0 mg/L	12-27-95 <0.50	11-26-96 <0.50
14. Nitrate	1.00 mg/L	12-27-95 <0.050	
mg/L = milligrams per liter			
< = less than			

Phase II/ Phase V
Test results

"Inorganic Chemistry Analysis"
I.O.C.'S (Entry Point #1 Filter Plant)

List of I.O.C.'S Contaminants	Max Contaminant Level MCL	Results 3-14-96	
1. Arsenic	0.050 mg/L	<0.001 mg/L	
2. Cadmium	0.005 mg/L	Waiver	
3. Cyanide	0.200 mg/L	<0.010	
4. Mercury	0.002 mg/L	Waiver	
5. Selenium	0.050 mg/L	Waiver	
6. Beryllium	0.004 mg/L	<0.001	
7. Barium	2.00 mg/L	Waiver	
8. Chromium	0.100 mg/L	Waiver	
9. Fluoride	4.00 mg/L	Waiver	
10. Nickel	0.10 mg/L	<0.005	
11. Antimony	0.006 mg/L	<0.004	
12. Thallium	0.002 mg/L	<0.001	
13. Nitrate	10.0 mg/L	12-27-95 <0.50	11-20-96 <0.50
14. Nitrate	1.00 mg/L	12-27-95 <0.050	
mg/L = milligrams per liter			
< = less than			

PROCTOR VOLUNTEER FIRE DEPARTMENT
SUTHERLAND FALLS HOSE COMPANY
ROSTER FOR 1997

John Burns, Chief
Bruce Sherwin, Asst. Chief
Thomas Valach, Capt
R. J. Elrick, Lieut.
Charles Chehy, Jr., Lieut.
Charles Chehy, Sr., Sec/Treas.*
John Anderson
Frank Beyette
Eric Bizcko
Kevin Blongy
Mike Gallipo

Vincent Gatti
Richard Kelleway
Carl Messer
Craig Mullan
Robert Patrini
Raymond Parker
Kevin Rantanen
Kevin Sadowski
Jeff Towers
Sandor Vida

Members are appointed annually by the executive committee of the department. Any resident over 18 years of age that is interested in having their name put on a list for consideration as a member needs only to fill out an application. Applications are available from any member or at the town clerks office.

The department met twenty-four times during 1996. We met twelve times on the second Monday of each month for Training and twelve times the 4th Monday of each month for work meetings, which we used to clean and inspect the equipment, clean the station and do maintenance on the vehicles. We also participated in mutual aid drills with the surrounding departments

To give the residents an idea of the amount of time we spent on training, work meetings, calls and fund raising for 1996, the break down follows:

Training Drills and Schools	600 Hours
Calls	485 Hours
Work Meetings/Inspections	490 Hours
Fundraising Activities	500 Hours

The department responded to 50 calls in 1996, our average response time to a call was 5.01 minutes.

"REMEMBER SMOKE DETECTORS SAVE LIVES"

With a working smoke detector, your risk of dying in a fire is cut in Half. Smoke detectors should be installed in or outside every bedroom and on every level of your home. Batteries should be changed at least once a year and your detector should be tested at least once a month. Please follow manufactures instructions for regular testing, installation and maintenance.

WHEN REPORTING A FIRE IN TOWN PLEASE CALL 775-6664

The above number is the emergency number to report a fire and is answered by the State Police dispatcher in Rutland 24 hours a day. They will take your call and notify the Fire Department members. Please do not call 911 in town as the 911 system has not been implemented yet. State wide 911 is scheduled to be in service sometime this year.

In May of 96, members of the department put on a Fire Prevention day for the students at the Proctor Elementary School. We did something different this year. We were able to use the Fire

safe House. This is a mobile home which is set up with three different rooms, Kitchen, living room, and bedroom. The Children are taken through this in groups of 7 or 8 by one of the fireman. They are asked to point out safety hazards which are placed in different areas. The house can also be filled with theatrical smoke simulating a fire, the smoke detector will sound and the children crawl to the door or window and exit the house. This is a great learning tool for the children. They all enjoyed this very much and the fireman had a great day also. We are planning on doing this in May of this year and encourage any of the parents to attend. Permission slips will be needed for each child this year for them to go through the safe house. These slips will be sent home with each child at least a week ahead of time please sign them if you want your child to be able to go through the house and return them. Thank you.

The Women's Auxiliary was active again this year. The Auxiliary, over the past years have raised money to benefit the Fire Dept., by purchasing items for the department through fund raisers like raffles, there annual fall fling flea market in the park, and various other activities. 1996 was no different. Their efforts are very much appreciated, the officers and members thank the Auxiliary for all their help and support. Members of the Auxiliary are: Michelle Vida, Pres., Marleena Vida, Vice Pres., Celia Lisananti, Treas., Meryl Lisananti, Sec., Nancy Curtis, Rita Reginbald, Saundra Vida.

We would like to address some misconceptions we have encountered concerning the Fire Dept. We are a Volunteer organization. What this means is that there will not be anyone at the fire station at any given time. If you have an emergency, you must dial 775-6664 to contact our dispatcher. They will call out the members for an emergency response or direct you to the proper person to answer any questions. All members carry pagers and are on call 24 hours a day, 365 days a year.

We were somewhat surprised to learn that some residents thought they would receive a bill if the Fire dept. was called to their home. The Proctor Fire Dept. is a tax supported organization. We do not charge a separate fee for responding to your residence. Some people will not call because they are embarrassed about having the Fire Dept. coming to their house with the red lights running and sirens sounding. Consider this: On the average, a fire can spread at a rate of about 400% to 900% per minute. The more delayed our response, the more damage is done and the more dangerous it will be for us to fight the fire. If your smoke alarm activates or you discover a fire, **CALL THE FIRE DEPT. FIRST.** It cannot be overstated how dangerous it is to waste time trying to figure out what set the detector off or to fight a fire by yourself.

You are not bothering us or wasting our time if you call the Fire Dept. if it turns out that there is no problem, we will simply return to the station.

A word about Carbon Monoxide gas (CO). Carbon Monoxide is a colorless and odorless gas produced by incomplete combustion. A common cause of excessive CO in the home is an improperly maintained furnace, wood stove, or space heater. Your body is roughly six hundred times more receptive to CO than it is to oxygen. Because of this CO will actually replace the oxygen in your system. CO is one of the reasons we use self-contained breathing apparatus at a structure fire. Some of the side effects from a mild exposure to CO includes dizziness, nausea, headaches, confusion and sleepiness. Overexposure can be fatal. CO detectors are becoming more and more popular and are being installed in more and more homes. The Fire Dept. does highly encourage their use. The Department now has a special monitor that measures the level of CO in the air. If your CO detector activates, don't hesitate to call the Fire Dept.

The Sutherland Falls Hose Co. has a 20ft by 30ft tent (no sides) for fund raising, for \$75.00 per day contribution to the Hose Co. , we will set the tent up and take it down. It is also available for out of town use, with a minimum charge of \$150.00 per day. We also have tables and chairs that we will lease out.

Burning permits are required for any open burning. They can be obtained (at no cost) by contacting Peter Freeborn, Fire Warden at 459-3392.

Any resident who has a fire hydrant near their home would you please try to keep it clear of snow. Thank you.

The Fire Department is starting to plan for our 100th ANNIVERSARY, which will be during the summer of 1998. If any resident has any information, articles, photos on the department we would appreciate seeing these, we are trying to put together the history of the department. Any information you can give us will be appreciated. You can give these to any member or call: Charles Chehy at 459-3604 or John Burns at 459-3560.

This year the Fire Dept. participated in the 107th VSFA Firefighters Convention. Members participated in the games and came away with 3rd place in the bucket brigade. We also participated in the parade and put 2 trucks in competition with other departments. We came away with trophies for 1st place for best appearing apparatus in state our 1993 Emergency One Pumper, and 1st place for best mini-pumper our 1973 dodge Mini pumper We also took 1st place for Best Appearing Marching Unit maximum of 10 members. The members put a lot of hard work and pride into this and are proud of the out-come.

An Award was also won by Charles Chehy Sr., Charlie was nominated for Vt. State Senior Firefighter of the Year, which is an award given to a semi-retired non-active member. Charlie won the Award as Senior Firefighter of the year. Charlie was an active member for 30 years, he served as firefighter, officer, and Chief for 11 years before retiring in 1985 after suffering a heart attack. Charlie still serves as our Sec/Treas. and now has 41 years of service to his community. Thank you Charlie for all the years and time you have given to your department and community.

The Officers and Members of the Fire Department would like to thank the Residents of the town for supporting the Department, it really does make our job as volunteers a lot easier knowing we have your support.

*Honorary Chief

Respectfully Submitted,
John C. Burns, Chief
Officers and Members

Non-Active Members
Ralph Santoro
James Taranovich

THE VERMONT CENTER FOR INDEPENDENT LIVING SUMMARY FOR TOWN REPORT

The Vermont Center for Independent Living teaches people with significant disabilities how to gain more control over their lives and how to access tools and services for living more independently. We also conduct public education and systems change activities that promote the full inclusion of disabled people in community life.

One in eight Vermonters has a disability. The Vermont Center for Independent Living (VCIL), a private not-for-profit corporation, is Vermont's first and only cross-disability center for independent living and the first organization in the state to be directed and staffed by a majority of people with diverse disabilities.

Statewide, in FY 96, from October 1, 1995 through September 30, 1996 VCIL responded to 2048 requests from individuals, agencies and community groups for information and referrals on a broad range of subjects related to living with a disability; provided one-on-one peer counseling to 366 individuals to increase their opportunities and skills for independent living; provided 117 households with financial and technical assistance with making their bathrooms and entrances accessible to a disabled family member; we provided 179 individuals with personal assistance and/or assistive technology; and served a total of 3820 home-delivered meals to Vermonters with disabilities.

VCIL's main office is located in down-town Montpelier; we have two smaller satellite offices, one in Bennington and one in Brattleboro. The Montpelier office houses our resource library and our toll-free "warmline" which provides answers to disability-related questions from every Vermont community. Our locally-based peer counselors are available to people with disabilities in every town in Vermont.

Between October 1, 1995-September 30, 1996, VCIL provided direct services to 2 residents of Proctor. To learn more about VCIL, please call us, toll-free, at 1-800-639-1522.



**RUTLAND AREA
COMMUNITY SERVICES**

To the Residents of Proctor

Rutland Area Community Services (formerly Rutland Mental Health Services) appreciates the Town of Proctor's past support for local services which becomes more critical as we deal with changes in the way health care is provided, while consistently maintaining a high standard of quality.

Program
Divisions: Rutland Area Community Services asks the citizens of Proctor to continue to support our services provided by the programs of

Associates in Child and Family Services *Evergreen Center and Quitting Time for the treatment of substance abuse and addiction;

Community Access Program of Rutland County *The Associates in Child and Family Services providing services to children, adolescents, parents, couples and individual counseling;

Community Counseling and Crisis Services for adult mental health treatment programs;

Evergreen Center for Alcohol and other Drug Services *Community Access Program providing services and programs for the mentally retarded.

Community Counseling and Crisis Services Rutland Area Community Services provides care, regardless of ability to pay. Fees collected for services cover only a portion of the actual cost. Federal, State and local funds, such as Town Giving must cover the remainder. Your past support has been greatly appreciated. Our request for funding has not increased this year.

Rutland Area Community Services has provided 746 units of service to residents of Proctor by during the past year.

Please support Rutland Area Community Services in our efforts to deliver the highest quality of care and service to your community. We invite you to contact our agency (775-8224) with any questions you may have.

Yours truly,

MARK G. MONSON
CHIEF EXECUTIVE OFFICER

Mark G. Monson
Chief Executive Officer

Jon S. Readnour, President
Board of Directors

TOWN REPORT INFORMATION

George D. Aiken Resource Conservation and Development (RC&D) Council
Available to Help Your Town

The George D. Aiken RC&D Council is here to serve your community. We coordinate and facilitate help to town governments, school districts, fire departments and nonprofit groups in the six southern counties in Vermont. We are a voluntary nonprofit citizen's group supporting community betterment and rural development. Through the U.S. Department of Agriculture, we get technical assistance and staff help, but our Council is a self-supporting nonpartisan organization that is available to **HELP YOU**.

We are available to your community but only at your request. We bring together technical and financial resources focused on the specific needs that you may have. Our mission is to help you meet your needs and we rely upon our extensive networks to bring the resources together.

Highlights of our work in 1996 and initiatives that can **HELP YOU** include:

IMPROVED RURAL FIRE PROTECTION

We in rural Vermont experience greater loss from fire and generally pay higher insurance premiums. The Vermont Fire Technical Support Team is your very own personal consultant that can help your fire service. **AT YOUR REQUEST** they can:

- Assist with strategic plans for a town-wide water withdrawal system for fire protection
- Provide technical specifications and plans for dry hydrants/pumping basins
- Develop marketing, recruitment strategies and funding sources

72 fire departments were assisted in 1996 with 24 fire protection water supply plans completed. If your town was not one of them, give us a call.

TIMBER RETAINING WALLS

Arlington and Brandon are proud owners of native timber walls that solved critical problems while promoting expanded forest products markets and demonstrating new techniques.

A large slipping bank on River Road in Arlington closed the road regularly and deposited sediment in the Battenkill River. A 300' up to 12' tall treated timber wall, partially backfilled with chipped tires, was constructed. We coordinated for the Town a partnership including: Vermont Correctional Industries, Agency of Transportation, Forests and Parks, Agency of Natural Resources, U.S. Forest Service, Natural Resources Conservation Service and DuBois & King Engineering. The over \$200,000 project is a beautiful addition to the landscape and doing its job.

A video is available documenting the construction of this innovative project. Call us if you would like a copy.

Falls Park in Brandon was being washed away by streambank erosion of the Neshobe River. The undeveloped postage stamp sized park in the downtown was not able to be developed until the erosion was stopped and land area restored. The Town called upon us to coordinate various partners to construct the 80' curved wall. The 10' wall is now in place protecting the newly expanded area and adding to the vitality of a revitalization effort in downtown Brandon. Stop by the park right in the middle of the business district and check it out.

Both of these projects used a Standard Design Package for constructing a native timber wall. The Package was developed specifically for Vermont and New Hampshire. With the package, a non-technical person can determine if the timber wall is applicable to their site, size the wall and list out the various components needed for construction.

The complete wall can now be ordered from Vermont Correctional Industries. If the project is municipally sponsored, Vermont Correctional Industries can also provide labor crews to erect the wall on site. Contact RC&D or Vermont Correctional Industries if you have a need for a timber retaining wall.

CITIZENS FORM WHITE RIVER PARTNERSHIP

Citizens in the 19 town White River Watershed area have joined together to form a grassroots initiative to support the long-term social, economic and environmental health of their communities. The focus is on the wise use and development of the river and watershed to make smart choices and take effective action that supports the present needs while ensuring the health of the resource for future generations.

In 1996, we were able to help the Partnership get \$54,000 from 4 granting sources. The resources will help hire a part-time Action Coordinator to continue engaging communities and citizens, coordinate streambank restoration projects and help guide river conservation education in schools. \$39,000 of the funds will be used to restore and enhance several streambanks on the upper mainstream of the River. The five towns of Granville, Hancock, Rochester, Stockbridge and Pittsfield are working together to guide and manage the project for the long-term benefit of the area.

Please consider the George D. Aiken Resource Conservation and Development Council your source of help. We work on a request basis. For information and free consultation call Dennis Borchardt our Executive Director at (802) 728-9526.

GEORGE D. AIKEN RESOURCE CONSERVATION AND DEVELOPMENT
COUNCIL MEMBERS, STAFF and VOLUNTEERS

December 1996

Jim Masland, Chair

RR1, Box 104A
Thetford Ctr, VT 05075
(802) 785-4146 (H) 295-8805 (O)
Representing: Upper Valley Lake Sunapee RPC

Gerry Gosliga, Vice Chair

RD1, Box 1172
Vergennes, VT 05491
(802) 759-2031
Representing: Otter Creek NRCD

Don Bradshaw, Treasurer

P.O. Box 240
Weston, VT 05161
(802) 824-6781
Member-at-Large

Mary Jean Packer, Secretary

RR2, Box 1371, PO Box 196
Poultney, VT 05764
(802) 287-4284 FAX (802) 287-4285
<http://www.gwriters.com/mjpacker@gwriters.com>
Representing: Poultney-Mettowee NRCD

Susan DePeyster

Box 2700
Arlington, VT 05250
(802) 375-6005
Representing: Bennington County RPC

Frank Farnsworth

Otter Valley Press Inc
Wheeler Rd, RR#2, Box 2203
Brandon, VT 05733
(802) 247-0054
Member-at-Large

Bob Graf

Southwind Farm
Pawlet, VT 05761
(802) 325-3450
Representing: Bennington Co NRCD

George Livak

RD#1, Box 3884, Blueberry Lane
Rutland, VT 05701
(802) 773-6798
Representing: Rutland RPC

Edward Pomainville, Jr., "Babe"

RFD#1, Box 1085
Brandon, VT 05733
(802) 483-2225
Representing: Rutland County NRCD

Joshua Powers

RR2, Box 97
South Royalton, VT 05068
(802) 763-8087
Representing: Two Rivers-Ottawquechee Regional Commission

William Sayre

28 West Street
Bristol, VT 05443
(802) 453-4448 (H) 453-4884 (O)
Representing: Addison County RPC

Lew Sorenson

139 Main Street
Brattleboro, VT 05301
(802) 257-4547
Representing: Windham County RPC

Chris Thomas

P.O. Box 102, Tyler Farm Road
West Newbury, VT 05085
(802) 429-2205
Representing: White River NRCD

Sandra Young

79 Court Street
Middlebury, VT 05753
(802) 388-3141
Representing: Addison County RPC

RC&D Staff:

Dennis Borchardt, Executive Director
Julie Ackerman, Office Secretary
David Main, Engineering Technician (AmeriCorps)
Brian Picotte, Engineering Technician (AmeriCorps)
HC67, Box 17A, Rte 66 Professional Ctr
Randolph, VT 05060
(802) 728-9526 FAX 728-5951

Beth Ann Finlay, Executive Director

Northern Vermont RC&D
RR4, Box 2293, Comstock Road
Berlin, VT 05602-8927
(802) 828-4595 (FAX 223-6163)

Volunteers:

Edward Janeway
P.O. Box 846
Norwich, VT 05055

Mary Russell
Randolph, VT 05060

Phyllis Reynolds, Volunteer

38 South Main Street
Randolph, VT 05060

Rutland Region Transportation Council
Post Office Box 965
Rutland, Vermont 05702-0965
802-775-0871/ 800-464-7900

Annual Report—FY1996 (October 1995-September 1996)

The **Rutland Region Transportation Council** is an organization dedicated to promoting cooperation and coordination on transportation issues among municipalities, organizations, and interests in the Rutland Region. Formed in December of 1992, the **Transportation Council** provides a forum for the development of regional transportation policies and priorities, and coordinates the implementation of those policies and priorities with the Vermont Agency of Transportation. Financial support for the organization is provided by state and federal funds obtained by the Rutland Regional Planning Commission.

All municipalities in the Rutland Region are considered voting members of the **Transportation Council**. However, municipalities are not obligated to participate in the **Council**; furthermore, those that do participate may cease their involvement at any time.

Over the last federal fiscal year (October 1995-September 1996), the **Rutland Region Transportation Council** and its staff have accomplished the following:

- Responded to the Vermont Agency of Transportation's proposal to reduce the number of projects ("prune") under development, and testified on the proposal before the Vermont House and Senate transportation committees (advocated for restoration of selected Rutland County projects);
- Provided comments to the Vermont Agency of Transportation on the development of the state FY 1997 (July 1996-June 1997) transportation Capital Budget and Program;
- Responded to the Vermont Agency of Transportation's request for input on the 1996 Project Evaluation and Development list.
- Continued work to prepare a list of the top transportation projects (areas that should undergo detailed evaluation and preliminary design) in the Rutland Region;
- Supported funding for Rutland State Airport and proposed New York to Rutland Amtrak service;
- Participated in the Project Advisory Committee that is working with the Agency of Transportation on the development of draft report for US 4/US 7 Environmental Impact study;
- Participated in "Scoping" to advance projects in Wells and Poultny, Rutland Town, Wallingford, Brandon, Sherburne, and Rutland City, and "tracked" progress of projects in other communities;
- Worked with officials in New York state and the Woodstock area to investigate options for improving east-west transportation on US 4;
- Continued to improve the regional travel demand forecast to aid in the identification of future transportation needs;
- Helped assess local road conditions in the towns of Castleton, Poultny, and West Rutland; and
- Initiated studies to measure bicycle and pedestrian needs and regional potential for "telecommuting".

In the current federal fiscal year (October 1996-September 1997), the **Rutland Region Transportation Council** is continuing many of these efforts. It is also undertaking several new initiatives, such as measuring Rutland County's transportation "accessibility", assessing the social and environmental impacts of the transportation system, and updating the regional transportation plan. In addition, and of particular importance, the **Transportation Council** will be carefully reviewing and commenting upon the draft US 4/US 7 Environmental Impact Statement, which is expected to be published in the spring of 1997.

Meetings of the **Rutland Region Transportation Council** are held once each month, normally on the fourth Thursday, in Rutland. All those with an interest in transportation and related issues are invited to attend.

Questions about the **Transportation Council** may be directed to the following individuals:

- Dean Pierce, Senior Regional Planner (775-0871)
- Charles Wise, Chairman (773-4202)

ANNUAL REPORT - 1996
RUTLAND REGIONAL PLANNING COMMISSION

The Commission's Mission is to " provide leadership and technical expertise to encourage cooperative planning with and among the region's communities and areawide interests; and, strive to improve the quality of life for people in the region by promoting harmony between sustainable economic development, environmental interests and other planning issues."

In pursuit of that Mission, the Commission continued to work closely with the regions 27 communities to create a cooperative and positive planning process and:

- Provided technical assistance on planning and zoning issues to regional communities including Benson, Brandon, Clarendon, Castleton, Ira, Middletown Springs, Pittsford, Poultney, Rutland, Town, Rutland City, Sudbury, Tinmouth and Wallingford;
- Began to prepare jointly - with the Rutland Economic Development Corporation, the Rutland Region Chamber of Commerce, and local chambers - a regional strategy to better coordinate planning, economic development and travel and tourism activities;
- Continued the comprehensive regional transportation planning program through the Rutland Region Transportation Council. The Council represents the region's 27 communities. It has developed a prioritized list of transportation problem areas, identified projects that would help to solve these problem areas and supported the timely implementation of projects;
- Continued our very successful cooperative purchasing program for fuels that has saved Brandon, Castleton, Pittsford, Wells, West Rutland, Hubbardton, Ira, Clarendon, Middletown Springs, Pawlet, Sherburne, Shrewsbury, Tinmouth, Wallingford, and other nonprofits and school districts substantial amounts on their fuel oil, diesel and gasoline purchases;
- Continued using our geographic information system to give communities graphical information that helps local decision making; acquired aerial photographs (1994) on cd rom and other data for use by the business, legal, and real estate sectors;
- Assisted communities with mapping, road naming and road numbering for the future E-911 system;
- Helped in the continued development of the Rutland Region Education Alliance, a non-profit corporation dedicated to improving education and training in the Rutland Region and insuring that all students are prepared for their roles in the community and the workplace.

Please join us as we continue these and other efforts to generate regional cooperation and make planning in Rutland County a truly grassroots process.

For the ninth consecutive year, **dues will remain at \$500**. We ask that you include this small amount in the selectmen's budget as part of the "local planning" line item. The Commission is giving consideration to an increase in the dues in coming years to cover increasing costs.

Vermont Enhanced 9-1-1 Board 1996 Status Report Evelyn Bailey, Executive Director

In 1996, every Vermont municipality except five (Essex Village, Middletown Springs, Winooski, Bethel and Pittsfield) exercised its option to join the enhanced 9-1-1 system. Enhanced 9-1-1 is an emergency calling system that provides an instant display of the caller's location, phone number, and emergency services, which greatly decreases response time and enables help to arrive more quickly.

Implementation of enhanced 9-1-1 involves a huge volunteer effort. Each participating municipal government appointed a 9-1-1 Coordinator, and nearly every Coordinator has established a local 9-1-1 committee. Hundreds of Vermonters are mobilized and have dedicated thousands of hours to prepare the foundation upon which the enhanced 9-1-1 system will be built. That foundation is the establishment of municipal street addressing systems. This is the first phase of the implementation of enhanced 9-1-1 emergency calling service, and is the most labor intensive -- both for the State and the municipalities.

The E9-1-1 Board, which does not endorse unfunded mandates, made a conscious effort to level the playing field between rural and urban municipalities, and to break down the barriers that often exist between "State" and "locals." They've done this by offering direct staff assistance to municipalities as well as direct technical assistance in the form of service contracts. The contracts for the first phase of implementation are with microDATA, a Geographic Information System (GIS) database and mapping company from St. Johnsbury, and with each of Vermont's regional planning commissions.

In order to receive this assistance at no cost, the E9-1-1 Board asked municipalities to sign a Memorandum of Agreement (MOA), committing themselves to the process. The E9-1-1 Board will provide approximately \$1.8 million in GIS mapping assistance to facilitate municipalities' conversion to conventional street addressing and development of the necessary databases; software tools to facilitate their review and correction of the GIS data; support and training from the E9-1-1 staff and the regional planning commissions in the use of those tools; and accurate digital and paper maps showing the addresses and locations of structures. These valuable maps can be used and developed for a variety of purposes. To date, 247 municipalities are involved in the GIS mapping and database program.

In 1995, the Board adopted common sense addressing standards. Municipalities have tailored them to meet their own needs when it comes to things such as road names, measuring, numbering, ordinances, etc. Towns that already have conventional street addressing systems have had the option to grandfather their systems or to re-address if they have seen the need to upgrade to a more functional and flexible type of system. Once this work is done, the United States Postal Service, which has been working with municipalities to implement the addressing changes, will deliver the new address notifications at no cost to towns.

Phase II of the implementation will be to install and test the telecommunications network, databases, and equipment at each of Vermont's 13 Public Safety Answering Points. The E9-1-1 Board went out to bid in the fall of 1995 and selected NYNEX, which was the lowest bid, from among three finalists. The resulting contract included an 18 month installation and testing period and a 5 year maintenance agreement. This contract was submitted to the Agency of Administration for review in May and was approved in November. The lengthy process has effectively moved the target date for full implementation from July 1997 to May 1998.

However, this appears to be a blessing in disguise. Many towns require significantly more time to review and correct the GIS mapping and addressing data than was originally built into the project timeline. For towns that are ready, we still expect that implementation will begin in the summer of 1997, although statewide implementation will not be complete until May of 1998.

These first two phases of implementation require the most effort. This is no small undertaking when work is being done locally by volunteers. For all the volunteers -- thank you and take heart! Keep in mind that once the initial work is done, the maintenance phase is simple and straightforward. The effort of the 9-1-1 volunteers is vital to the successful implementation of a reliable enhanced 9-1-1 system. We hope each participating municipality will show appreciation for the volunteers who are making enhanced 9-1-1 possible for them. My staff and I count it a great privilege to be working alongside you! The Enhanced 9-1-1 Board can be reached at 1-800-342-4911, 1-800-734-8390 (TTY), mailing address 58 East State Street, Drawer 20, Montpelier, VT 05620-6501.

SOUTHWESTERN VERMONT COUNCIL ON AGING
Report to the Citizens of Proctor

The Council on Aging estimates that it will spend \$24,283 to provide services to elder residents of the Proctor during its current fiscal year.

Following is a brief description of the services that the Council provided to older persons in your community during the past year:

Senior Meals

1,867 meals were delivered to the homes of 16 elders who were homebound and unable to prepare a meal. This service is sometimes called "Meals on Wheels". In addition, 40 older persons participated at one or more of the community luncheon sites supported by this agency, enjoying 901 meals primarily at the Proctor Library

Senior Advocate/Case Management Assistance

Advocate staff, providing help primarily to older persons living on fixed and limited incomes, directly assisted 26 older persons in the Proctor community over the past year. Advocates helped elders explore program/service options in such areas as Fuel Assistance, SSI, Medicaid, Food Stamps, etc. They helped with the application process when necessary and intervened on behalf of clients when problems occurred.

Other Service Support

The Council on Aging also assisted Proctor elders through such efforts as:

- Information and assistance (I&A) support via the phone, helping older persons, family members and other interested parties find out about service and program availability.
- Health benefit counseling through its VIP Program, helping elders complete claim forms and resolving other problems connected with claims. They also provided general information regarding supplemental insurance coverage.
- Peer Counseling Support utilizing volunteers to help elders deal with grief and depression associated with various life changing events.
- Legal service assistance through the Senior Law Project Attorney whose position was supported by funding from this agency.
- Providing information about issues of interest to elders through the "Elder Connection" column appearing weekly in the Rutland Herald, written by Barbara Hanson, SVCOA's Community Relations Director.
- Essential transportation support through contract with the One 2 One Program

Additionally, the agency's Community Resource Developer provided technical assistance to a group of local seniors who helped develop the monthly dinner program sponsored by Trapani's Market.

Vermont Association For The Blind And Visually Impaired (VABVI)
Goals And Strategies - Children's Services

GOAL	<i>Ensure developmental progress among visually impaired young children.</i>
STRATEGIES	<ul style="list-style-type: none">- <u>Develop individualized program to stimulate other senses.</u>- <u>Provide Orientation and Mobility Training.</u>- <u>Work closely with families</u> to provide emotional and educational support.- <u>Coordinate services</u> of schools, other agencies, therapists, etc.
GOAL	<i>Maximize use of residual vision.</i>
STRATEGIES	<ul style="list-style-type: none">- Provide <u>ongoing low vision assessments</u> to determine functional vision.- <u>Provide vision therapy</u> - activities to increase use of residual vision.
GOAL	<i>Participate fully in academic and extra-curricular activities at local schools.</i>
STRATEGIES	<ul style="list-style-type: none">- Consult with and conduct workshops for teachers on methods and strategies.- <u>Advocate for children</u> in their schools; participate in educational planning.- <u>Provide one-on-one instruction</u> with children on adaptive skills.- <u>Provide and help access adaptive material and equipment.</u>- <u>Teach reading and writing of Braille</u>, use of adaptive technologies.
GOAL	<i>Develop social skills and daily living skills.</i>
STRATEGIES	<ul style="list-style-type: none">- <u>One-on-one work with children and families.</u>- <u>Conduct Summer & Winter Camp Programs.</u>- <u>Help children feel accepted</u> by their peers interaction- <u>Conduct special workshops for teens</u> dealing with variety of issues around esteem and confidence.
GOAL	<i>Develop self-esteem and self-confidence.</i>
STRATEGIES	<ul style="list-style-type: none">- <u>Provide ongoing emotional support</u> to children and families.- <u>Winter and Summer Camp Programs</u> provide opportunities for peer interaction and participation in new activities and sports.
GOAL	<i>Prepare for transition from high school to employment and higher education.</i>
STRATEGIES	<ul style="list-style-type: none">- <u>Continue Transition Program for teens</u> which deals with self advocacy, skills assessment and training, adaptive technology, and vocational and higher education exploration and preparation.- <u>Work with students on individual assessments and mapping of goals</u>, values, skills and special needs.- <u>Develop and implement summer and after school training</u> on adaptive skills needed for successful transition.- <u>Collaborate with school and state rehab personnel</u>, to provide job shadowing and after school and summer work opportunities.- <u>Conduct workshops specific to the needs of visually impaired teens</u> on vocational issues, independent living issues, and preparation for college or employment.

Vermont Association for the Blind and Visually Impaired (VABVI)

Goals and Strategies - Adult Services

GOAL	<i>Enable people to maximize use of remaining vision.</i>
STRATEGIES	<ul style="list-style-type: none">- <u>Conduct low vision assessments</u> to determine individual abilities and needs.- <u>Provide access to and training on high and low tech adaptive devices</u>
GOAL	<i>Enable people to continue daily activities.</i>
STRATEGIES	<ul style="list-style-type: none">- <u>Provide comprehensive Rehabilitation Training</u> in adaptive skills required for: everyday activities such as cooking, shopping, paying bills, doing laundry, etc.- <u>Move toward more group and centralized site training</u> to provide services more effectively and efficiently. Training has been on a one-to-one basis at home.- <u>Collaborate with other service agencies</u>
GOAL	<i>Enable people to get around in the home, community, and beyond.</i>
STRATEGIES	<ul style="list-style-type: none">- <u>Provide Orientation and Mobility Training</u> to help people learn new ways to negotiate space and movement safely, confidently, and effectively.- <u>Maintain network of volunteer drivers</u>- <u>Collaborate with paratransit programs</u> - determine eligibility and put people in contact with public transportation to fit their needs.
GOAL	<i>Help people deal with emotional challenges and build confidence in their abilities.</i>
STRATEGIES	<ul style="list-style-type: none">- <u>Work with people individually and in groups to:</u> help them be accepting of their vision loss and to deal with family and societal attitudes.- <u>Conduct Peer Assisted Learning and Support (PALS) Programs</u> which help people express feelings about visual impairment and gain peer support.
GOAL	<i>Alleviate isolation & increase participation in the community.</i>
STRATEGIES	<ul style="list-style-type: none">- <u>Expand PALS program to new communities</u> throughout the state;- <u>Offer confidence building activities</u> through the PALS Program to encourage continued social interaction and involvement in the community.- <u>Organize trips out into the community</u> to demonstrate accessible resources.- <u>Encourage and support volunteering</u> by providing transportation and contact with local volunteer resources.- <u>Conduct community education and outreach activities</u> to raise awareness
GOAL	<i>Ensure people have assistance with tasks they cannot accomplish on their own.</i>
STRATEGIES	<ul style="list-style-type: none">- <u>Maintain statewide volunteer programs.</u>
GOAL	<i>Involve, support, and educate family members.</i>
STRATEGIES	<ul style="list-style-type: none">- <u>Provide informational brochures, workshops, lectures</u> and resource library.- <u>Familiarize family members with adaptive equipment</u> and how to access it.- <u>Put families in touch with other local, regional and national resources.</u>

Rutland Area Visiting Nurse Association & Hospice

Ronald J. Cioffi, Executive Director

Gerard Carbine, President, Board of Directors

50 Years of Service

1946-1996

To the Citizens of Proctor,

On behalf of the Board of Directors and staff of the Rutland Area Visiting Nurse Association & Hospice, we would like to thank you for your continued support of RAVNAH. We are deeply appreciative of your generosity and your commitment to our nonprofit mission of providing quality home health and hospice services, as well as community health promotion programs.

The event that tops our list of highlights for the past year is our merger with Rutland Area Hospice to form one, unified, comprehensive hospice program for the Rutland region. After working in partnership for several years, the volunteer Rutland Area Hospice merged with RAVNA so that both clinical and support services could be combined into one program. This merger led to our name change to Rutland Area Visiting Nurse Association & Hospice.

We are also very pleased to report that for the fifth consecutive year, we received no deficiencies in our Medicare survey. We were also able to maintain one of the lowest home care costs in Vermont and in the nation.

We created a joint venture with Rutland Regional Medical Center to continue the provision of essential pediatric rehabilitation services, previously sponsored by Vermont Achievement Center, now known as "Kids on the Move." We also worked with other community agencies to develop a Maternal Child Health program to provide support to new and expectant mothers and babies.

We led efforts to open the Diamond Run Mall to walkers and have been offering monthly health clinics there to encourage healthy lifestyle changes. We teamed up with RRMC to "Pnockout Pneumonia" through both home-based immunizations and a hospital-based clinic. We actively supported and participated in the Community Health Assessment to better understand and serve the needs of our neighbors.

And, perhaps most significantly, we reached our agency's 50th anniversary. With the passing of such a significant milestone, we pause to reflect on RAVNAH's history to celebrate the "threads of success" that have guided us throughout the past half-century. These "threads of success" are:

- RAVNAH's many caring and dedicated employees who are available 24 hours a day, seven days a week, 365 days a year.
- Our Mission, which was established 50 years ago, to provide medically necessary home and community health services for all, regardless of ability to pay or geographic isolation.

- The tremendous community support that provides the essential financial contributions and volunteer hours that enable us to provide needed care.
- The volunteers themselves who dedicate their time and talents to serving on our committees and Board of Directors and helping with a variety of projects.

As we face even greater challenges in the future, our "threads of success" will guide us and help us turn those challenges into opportunities. We have the opportunity to reduce health care costs by providing the most appropriate care in the most appropriate setting. We have the opportunity to ensure quality care while controlling costs. We have the opportunity to create a seamless delivery system by working closely with other service providers.

In Proctor, our "threads of success" enabled RAVNAH to serve more than 229 people through 4,979 home care visits in 1995-96. We provided over 50 hours of volunteer hospice care to a Proctor family. In addition, our community programs touched the lives of hundreds more town residents through screening clinics, childbirth classes, immunizations and health promotion programs. Staying true to our mission, RAVNAH provided free and subsidized care to residents in need.

We are very grateful for the city and town allocations, United Way funding, foundation grants and individual and corporate donations which have enabled us to continue offering medically necessary services and community programs to all Proctor residents, regardless of individual ability to pay or geographic isolation.

Together, we are helping people stay at home, where they want to be, despite illness or disability. We are also keeping people healthy and independent. We thank you, the community, for helping to make this possible.

Rutland County Solid Waste District Annual Report 1996

1996 was a busy and productive year for the District. During the year our construction waste program tripled in volume from 1995 and was five times the volume of 1994. A total of 2,028 tons of construction waste wood was ground and recycled and 844 tons of asphalt, concrete and brick were recycled. The savings to taxpayers after expenses equaled \$43,690. The district sold this service outside of the District and processed an additional 3,000 tons at a profit.

A second major increase in savings to the taxpayer occurred in our metal recycling program where the District realized over \$10,000 in revenue from the sale of almost 400 tons of scrap metal.

Household hazardous waste collection continues to be an effective low cost program as well with the net cost to the District being \$20,000. Much of the cost and overhead of the program is billed to communities outside of the district which purchase services from the district.

Finally, the District-Casella joint venture material recovery facility increased its tonnage by nearly 100% to 15,000 tons a year (of which about 11,000 come from the district). While costs increased by \$12 a ton over the opening day costs, the net cost to towns for recycling is significantly less than it was five years ago and averages about \$20 a ton. While recycling costs money even after the sale of the material, the cost of recycling is much less than the \$80-\$90 cost of disposal.

The biggest challenge to the district during 1996 was the re-structure of our bookkeeping department to allow us to better manage the MRF and general fund budgets.

No new or expanded programs are planned for 1997. The budget shows an increase in payroll to provide additional bookkeeping services, a total of \$25,000 in new sinking fund for equipment, and a 3% proposed pay increase for a cost of living adjustment. These changes will result in a \$1 increase in the surcharge and a \$5 per ton increase in the cost of recycling painted or treated wood.

Services currently offered by the District include transfer station management, municipal waste disposal contracts, recyclables hauling and processing, wastewater sludge hauling and disposal contracts, household and unregulated hazardous waste collection, bulking and disposal, construction waste recycling, and composting.

Phone (802) 775-7209 2 Green Hills Lane, Rutland, VT Fax (802) 773-5796

RUTLAND NATURAL RESOURCES CONSERVATION DISTRICT

The mission of the Rutland Natural Resources Conservation District is to enhance the planning, conservation, and proper development of the districts natural resources, and to involve the landowners and general public with this process through increased program visibility.

A conservation district is a political subdivision of the State of Vermont, as approved by the legislature in 1939, to cooperate with individuals, landowners, organizations, and state and federal agencies to prevent and control soil erosion and flooding throughout the state. The Rutland District was established in 1968. It includes the sixteen towns in the Eastern part of Rutland County and Rutland City.

The Conservation Districts decide what conservation work needs to be done in the district and is the vehicle through which landowners receive local, state, and federal assistance. The district actively encourages landowners to sign up as cooperators. It coordinates the efforts of resource-related programs and is the local sponsor for large scale conservation projects.

Working through the districts, the Natural Resources Conservation Service (NRCS), formerly the Soil Conservation Service (SCS), of the U.S. Department of Agriculture provides technical assistance to individuals, groups, and communities who make decisions about conservation, development, and use of natural resources.

During 1996, the district was involved in the following projects:

- Selling "Habipak" tree and shrub packages to landowners.
- Held an Arbor Day ceremony in Chittenden to honor Lee Baird for her many years of service to Rutland Co. Landowners.
- Sponsored a Horseowners Workshop to inform Horseowners about health and Nutrition concerns, as well as Manure and Pasture Management concerns.
- Co-Sponsored the Brandon Timber Bin Wall Project.
- Assisted the Town of Mendon with the plans for a pedestrian Timber Bridge.
- Named Norman and Deborah Cimonetti of Shrewsbury as Conservation Farmers of the year.
- Reviewed Act-250 requests regarding farmland protection and erosion and sediment control.
- Placed a popular exhibit regarding water quality at the Rutland Fair.
- Hired Nanci J. McGuire as new District Manager.
- Provided Trout to local pondowners.
- Hired a Consultant to help plan for the Natural Trail.
- Appointed Gail Fallar of Tinmouth, and Marshall Reed of Chittenden as new Supervisors.

Any landowner or farmer is encouraged to contact our office for technical assistance or advice. The office is located at 170 South Main Street, Trolley Square, Rutland, Vermont or call 802-775-7192.

William Smith, Chair
Rutland NRCD



*R*EGIONAL AMBULANCE SERVICE, INC.

275 Stratton Road
Rutland, VT 05701

Business: 802-773-1746
Emergency: 802-773-1700
FAX: 802-773-1717

ANNUAL REPORT

(Fiscal Year Ending June 30, 1996)
13 Years of Service 1983 - 1996

To the Honorable Citizens of the Town of Proctor, VT

We are pleased to present our annual report to the Citizens of the Town of Proctor. Regional Ambulance Service, Inc. has continually provided emergency and non-emergency ambulance service for thirteen years. From 1983 to the end of this year Regional has responded to 48,478 ambulance calls. This past year, ending June 30, 1996, the service responded to a total of 5,197 ambulance calls in our 12 communities and an additional 1,376 paramedic intercept calls.

With the continued support of the citizens, our employees, and community governing bodies, we have level funded and even lowered our assessment rate over the past 12 years. Our current assessment rate is \$6 per capita. We extend our appreciation to everyone for their continued support.

A new ambulance was put into service to replace an older ambulance with over 100,000 miles of service on it. The replacement of vehicles and equipment is on an ongoing schedule.

Training is always very important to keep our employees up to date in their skills. Ten of our Paramedics completed training to become Critical Care Paramedics. This new nationally known training was specifically given to enhance our Paramedic's abilities to treat Critical Patients that are being transferred from R.R.M.C. to other facilities for specialized treatments. The course was very demanding and highly specialized. The Critical Care Paramedic Course was the eighth in the nation and our certified personnel are 10 of 181 in the nation. We extend our appreciation to the Registered Nurses of the Intensive Care Unit of Rutland Regional Medical Center for their participation in this course.

Monthly C.P.R. classes are taught at Regional Ambulance. Last year the R.A.S. training Center trained 540 people. Tours, lectures, demonstrations, and C.P.R. classes are available for the general public. For further information call 773-1746.

Our professional staff is extremely capable and dedicated. The public is encouraged to visit and talk to the employees and Administrator at our Stratton Road facility. Please feel free to contact James Finger, Administrator, or your Representative if you have any questions concerning the service.

This report is dedicated to the loving memory of Robert Johnston, Jr. for his commitment and service to the communities we serve. Bob was committed to his community as the Town of Ira Fire Chief and Regional Ambulance Board Member from 1985 to 1995. His leadership and dedication was recognized by all.

We are proud of our accomplishments and look forward to serving you in the future. The Board of Directors and Administration of Regional Ambulance Service, Inc. will continue striving to provide the highest quality of emergency ambulance care at the lowest possible cost to all of the citizens we serve.

Sincerely; Paul Kulig, President
Board of Directors

Douglas Hastings,
R.A.S. Representative
Town of Proctor

TOWN OF PROCTOR
CURBSIDE RECYCLING

Tin/Aluminum

All food and beverage tin and aluminum cans, and clean pie pans and tin foil.

Rinse clean and remove labels. Cut lids from cans.

No scrap metal, lids from glass jars, paint cans or tar pails.

Glass

Clear, green and brown.

Rinse clean, Remove caps and lids.

No drinking glasses, light bulbs, mirrors, porcelain, auto or window glass.

Clear HDPE (2)

Plastic milk jugs.

Rinse, remove tops

No clear plastic, shrink wrap, ketchup bottles or hard plastic

Color HDPE (2)

Plastic detergent, soap and shampoo bottles and water and cider jugs.

Rinse remove tops

no baby wipes, food trays or toys.

Pet (1)

Clear plastic soda, water, juice and cooking oil bottles.

Rinse, remove caps and metal seals

No plastic wrap, toys, lids, caps, food trays or plastic bags.

GTCDB

Gable top cartons and drink boxes (milk and juice cartons).

No frozen food, ice cream or cigarette cartons, paper plates or cups; or straws or food particles.

Cardboard

Brown, double-walled material with a wavy center used in most shipping boxes.

No pizza boxes, yellow or waxed cardboard.

Boxboard

Cereal and shoe boxes.

No white boxes, no metal parts, no six pack carriers.

Six Pack OCC

Boxes used to carry six packs of beer, soda, wine, etc.

Make sure they are clean and dry, and flatten.

Newspaper

Newspaper and inserts.

Keep dry and bag separately in a brown paper bag.

No envelopes, advertising mail, notebooks or books.

Office Paper, magazines and catalogs

Envelopes, colored paper, fax paper, manila folders, glossy paper and junk mail.

Magazines, phone books and catalogs.

No strings or plastic.

REMEMBER:

The more material that is recycled either through the Curbside Program or by use of the recycling container at the transfer station will help towards trying to reduce the cost of solid waste disposal.

TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT

FINANCIAL STATEMENTS

June 30, 1996

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A. M. PEISCH & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

— SINCE 1920 —

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Town of Proctor, Vermont School District
Proctor, Vermont

We have audited the accompanying general purpose financial statements of the Town of Proctor, Vermont School District as of and for the year ended June 30, 1996, as listed in the table of contents. These general purpose financial statements are the responsibility of the Town of Proctor, Vermont School District's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The general purpose financial statements referred to above do not include fixed assets in either the general fixed assets account group or the proprietary fund. Neither is depreciation expense recorded in the proprietary fund. These should be included in order to conform with generally accepted accounting principles. The amounts that should be recorded in the general fixed assets account group and the proprietary fund is not known.

In our opinion, except for the effects on the financial statements of the omissions described in the preceding paragraph, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Town of Proctor, Vermont School District as of June 30, 1996, and the results of its operations and the cash flows of its proprietary and nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Proctor, Vermont School District. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, except for the effects, if any, of such adjustments which might be determined to be necessary to record fixed assets and any related depreciation, such information is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

In accordance with *Government Auditing Standards*, we have also issued a report dated December 5, 1996 on our consideration of the Town of Proctor, Vermont School District's internal control structure and a report dated December 5, 1996 on its compliance with laws and regulations.

December 5, 1996
Rutland, Vermont



VT Reg. No 92-0000102

TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 1996

ASSETS

	General Fund	Governmental Fund Types Capital Project Fund	Proprietary Fund Type Enterprise Fund	Fiduciary Fund Type Trust & Agency Fund	Account Group General Long Term Debt	Totals (Memorandum Only)
Cash	\$314,274	\$ 16,499	\$15,846	\$138,806	\$ -0-	\$485,425
Certificate of Deposit	-0-	-0-	-0-	44,380	-0-	44,380
Accounts receivable	11,713	-0-	5,314	-0-	-0-	17,027
Inventory	-0-	-0-	2,901	-0-	-0-	2,901
Due from other funds	16,614	-0-	-0-	1,552	-0-	18,166
Amount to be provided for retirement of long-term debt	-0-	-0-	-0-	-0-	217,010	217,010
Total assets	<u>\$342,601</u>	<u>\$16,499</u>	<u>\$24,061</u>	<u>\$184,738</u>	<u>\$217,010</u>	<u>\$784,909</u>

LIABILITIES AND FUND EQUITY

LIABILITIES						
Liabilities						
Accounts payable	\$ 22,360	\$ -0-	\$ -0-	\$ 1,100	\$ -0-	\$ 23,460
Due to other funds	1,452	-0-	12,634	4,080	-0-	18,166
Due to student organizations	-0-	-0-	-0-	38,733	-0-	38,733
Accrued payroll	131,758	-0-	-0-	-0-	-0-	131,758
Accrued payroll taxes	10,194	-0-	-0-	-0-	-0-	10,194
Unused donated commodities	-0-	-0-	1,173	-0-	-0-	1,173
Deferred revenue	31,541	-0-	-0-	-0-	-0-	31,541
Note payable	-0-	-0-	-0-	-0-	-0-	49,378
Accrued retirement incentive	-0-	-0-	-0-	-0-	-0-	58,335
Accrued compensated absences	-0-	-0-	-0-	-0-	-0-	97,650
Capital leases	-0-	-0-	-0-	-0-	-0-	11,647
Total liabilities	<u>197,305</u>	<u>-0-</u>	<u>13,807</u>	<u>43,913</u>	<u>217,010</u>	<u>472,035</u>

COMMITMENTS AND CONTINGENT LIABILITIES

FUND EQUITY						
Retained earnings - unreserved	-0-	-0-	10,254	-0-	-0-	10,254
Fund balances:						
Reserved for subsequent years' expenditures	-0-	-0-	-0-	40,937	-0-	40,937
Reserved for endowments	-0-	-0-	-0-	44,279	-0-	44,279
Unreserved						
Designated for subsequent years' expenditures	-0-	-0-	-0-	55,609	-0-	55,609
Undesignated	145,296	16,499	-0-	-0-	-0-	161,795
Total fund equity	<u>145,296</u>	<u>16,499</u>	<u>10,254</u>	<u>140,825</u>	<u>-0-</u>	<u>312,874</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$342,601</u>	<u>\$16,499</u>	<u>\$24,061</u>	<u>\$184,738</u>	<u>\$217,010</u>	<u>\$784,909</u>

The Notes to Financial Statements are an integral part of this statement.

TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
For the Year Ended June 30, 1996

	Governmental Fund Types General Fund	Capital Project Fund	Fiduciary Fund Types Expendable Trust Funds	Totals (Memorandum Only)
REVENUE				
Property taxes	\$1,496,591	\$ -0-	\$ -0-	\$1,496,591
State aid	792,281	-0-	-0-	792,281
Federal grant	9,578	-0-	-0-	9,578
Local income	<u>288,727</u>	<u>989</u>	<u>87,500</u>	<u>377,216</u>
Total revenue	<u>2,587,177</u>	<u>989</u>	<u>87,500</u>	<u>2,675,666</u>
EXPENDITURES				
Regular instruction	1,407,413	-0-	-0-	1,407,413
Athletics	33,207	-0-	-0-	33,207
Special Education	226,044	-0-	-0-	226,044
New directions	1,515	-0-	-0-	1,515
Vocational instruction	48,370	-0-	-0-	48,370
Guidance services	105,691	-0-	-0-	105,691
Health services	37,693	-0-	-0-	37,693
Library and media services	94,937	-0-	-0-	94,937
General administration	108,701	-0-	-0-	108,701
School administration	182,752	-0-	-0-	182,752
Fiscal services	14,673	-0-	-0-	14,673
Building maintenance	202,995	-0-	-0-	202,995
Student transportation	40,269	-0-	-0-	40,269
State and federal grants	22,707	-0-	-0-	22,707
Other expenses	-0-	-0-	95,279	95,279
Capital projects	-0-	9,490	-0-	9,490
Debt service:				
Interest	506	-0-	-0-	506
Principal retirement	<u>4,500</u>	<u>-0-</u>	<u>-0-</u>	<u>4,500</u>
Total expenditures	<u>2,531,973</u>	<u>9,490</u>	<u>95,279</u>	<u>2,636,742</u>
Excess of revenue over (under) expenditures	<u>55,204</u>	<u>(8,501)</u>	<u>(7,779)</u>	<u>38,924</u>
Other financing sources (uses)				
Operating transfers in	-0-	-0-	5,000	5,000
Operating transfers out	<u>(5,000)</u>	<u>-0-</u>	<u>-0-</u>	<u>(5,000)</u>
Total other financing sources (uses)	<u>(5,000)</u>	<u>-0-</u>	<u>5,000</u>	<u>-0-</u>
Excess of revenues and other sources over (under) expenditures and other uses	<u>50,204</u>	<u>(8,501)</u>	<u>(2,779)</u>	<u>38,924</u>
Fund balance, beginning	100,392	25,000	84,554	209,946
Prior period adjustment	<u>(5,300)</u>	<u>-0-</u>	<u>5,300</u>	<u>-0-</u>
Fund balance, beginning, restated	<u>95,092</u>	<u>25,000</u>	<u>89,854</u>	<u>209,946</u>
Fund balance, ending	<u>\$ 145,296</u>	<u>\$16,499</u>	<u>\$87,075</u>	<u>\$ 248,870</u>

The Notes to Financial Statements are an integral part of this statement.

TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
For the Year Ended June 30, 1996

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
Property taxes	\$1,496,601	\$1,496,591	(\$ 10)
State grants	785,020	792,281	7,261
Federal grant	-0-	9,578	9,578
Local income	<u>279,600</u>	<u>288,727</u>	<u>9,127</u>
Total revenue	<u>2,561,221</u>	<u>2,587,177</u>	<u>25,956</u>
EXPENDITURES			
Regular instruction	1,412,281	1,407,413	4,868
Athletics	39,172	33,207	5,965
Special Education	214,188	226,044	(11,856)
New directions	14,630	1,515	13,115
Vocational instruction	48,074	48,370	(296)
Guidance services	114,399	105,691	8,708
Health services	38,479	37,693	786
Library and media services	97,085	94,937	2,148
General administration	102,023	108,701	(6,678)
School administration	192,680	182,752	9,928
Fiscal services	15,300	14,673	627
Building maintenance	197,950	202,995	(5,045)
Student transportation	35,290	40,269	(4,979)
State and federal grants	44,670	22,707	21,963
Debt service	<u>4,500</u>	<u>5,006</u>	<u>(506)</u>
Total expenditures	<u>2,570,721</u>	<u>2,531,973</u>	<u>38,748</u>
Excess of revenue over (under) expenditures	(<u>9,500</u>)	<u>55,204</u>	<u>64,704</u>
Other financing sources (uses)			
Operating transfers in	-0-	-0-	-0-
Operating transfers out	(<u>5,000</u>)	(<u>5,000</u>)	<u>-0-</u>
Total other financing sources (uses)	(<u>5,000</u>)	(<u>5,000</u>)	<u>-0-</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(<u>14,500</u>)	<u>50,204</u>	<u>64,704</u>
Fund Balance, beginning	14,500	100,392	85,892
Prior period adjustment	<u>-0-</u>	(<u>5,300</u>)	(<u>5,300</u>)
Fund balance, beginning restated	<u>14,500</u>	<u>95,092</u>	<u>80,592</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$ 145,296</u>	<u>\$145,296</u>

The Notes to Financial Statements are an integral part of this statement

TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
For the Year Ended June 30, 1996

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
Property taxes	\$1,496,601	\$1,496,591	(\$ 10)
State grants	785,020	792,281	7,261
Federal grant	-0-	9,578	9,578
Local income	<u>279,600</u>	<u>288,727</u>	<u>9,127</u>
Total revenue	<u>2,561,221</u>	<u>2,587,177</u>	<u>25,956</u>
EXPENDITURES			
Regular instruction	1,412,281	1,407,413	4,868
Athletics	39,172	33,207	5,965
Special Education	214,188	226,044	(11,856)
New directions	14,630	1,515	13,115
Vocational instruction	48,074	48,370	(296)
Guidance services	114,399	105,691	8,708
Health services	38,479	37,693	786
Library and media services	97,085	94,937	2,148
General administration	102,023	108,701	(6,678)
School administration	192,680	182,752	9,928
Fiscal services	15,300	14,673	627
Building maintenance	197,950	202,995	(5,045)
Student transportation	35,290	40,269	(4,979)
State and federal grants	44,670	22,707	21,963
Debt service	<u>4,500</u>	<u>5,006</u>	<u>(506)</u>
Total expenditures	<u>2,570,721</u>	<u>2,531,973</u>	<u>38,748</u>
Excess of revenue over (under) expenditures	(<u>9,500</u>)	<u>55,204</u>	<u>64,704</u>
Other financing sources (uses)			
Operating transfers in	-0-	-0-	-0-
Operating transfers out	(<u>5,000</u>)	(<u>5,000</u>)	<u>-0-</u>
Total other financing sources (uses)	(<u>5,000</u>)	(<u>5,000</u>)	<u>-0-</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(<u>14,500</u>)	<u>50,204</u>	<u>64,704</u>
Fund Balance, beginning	14,500	100,392	85,892
Prior period adjustment	-0-	(<u>5,300</u>)	(<u>5,300</u>)
Fund balance, beginning restated	<u>14,500</u>	<u>95,092</u>	<u>80,592</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$ 145,296</u>	<u>\$145,296</u>

The Notes to Financial Statements are an integral part of this statement

TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT
 COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS/
 FUND BALANCES - ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
 For the Year Ended June 30, 1996

	Proprietary Fund Types Enterprise Fund	Fiduciary Fund Types Nonexpendable Trust Funds	Totals (Memorandum Only)
REVENUE			
Food and milk sales	\$ 57,160	\$ -0-	\$57,160
Contributions	-0-	500	500
Miscellaneous income	<u>229</u>	<u>600</u>	<u>829</u>
Total Revenue	<u>57,389</u>	<u>1,100</u>	<u>58,489</u>
EXPENDITURES			
Food and milk	43,140	-0-	43,140
Wages	40,666	-0-	40,666
Payroll taxes	3,736	-0-	3,736
Supplies	5,085	-0-	5,085
Insurance	5,345	-0-	5,345
Repairs and maintenance	806	-0-	806
Awards	-0-	1,100	1,100
Miscellaneous	415	-0-	415
Travel	507	-0-	507
Equipment	<u>768</u>	<u>-0-</u>	<u>768</u>
Total expenditures	<u>100,468</u>	<u>1,100</u>	<u>101,568</u>
Income (loss) from operations	(<u>43,079</u>)	<u>-0-</u>	(<u>43,079</u>)
Non-operating revenues (expenses)			
Interest income	958	2,609	3,567
Federal grant	33,994	-0-	33,994
State of Vermont	1,901	-0-	1,901
Federal commodities revenue	7,016	-0-	7,016
Federal commodities expenses	(<u>7,016</u>)	<u>-0-</u>	(<u>7,016</u>)
Total non-operating revenues (expenses)	<u>36,853</u>	<u>2,609</u>	<u>39,462</u>
Net income (loss)	(6,226)	2,609	(3,617)
Retained earnings/fund balance - July 1, 1995	<u>16,480</u>	<u>51,140</u>	<u>67,620</u>
Retained earnings/fund balance - June 30, 1996	<u>\$ 10,254</u>	<u>\$53,749</u>	<u>\$64,003</u>

The Notes to Financial Statements are an integral part of this statement.

TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT
COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
For the Year Ended June 30, 1996

	Proprietary Fund Types Enterprise Fund	Fiduciary Fund Types Nonexpendable Trust Funds	Totals (Memorandum Only)
CASH FLOWS FROM OPERATING ACTIVITIES			
Net Income (loss) from operations	(\$43,079)	\$ -0-	(\$43,079)
Adjustments to reconcile operating loss to net cash used by operating activities:			
Change in assets and liabilities:			
Increase in accounts receivable	(3,710)	-0-	(3,710)
Decrease in inventory	860	-0-	860
Increase in due to other funds	8,445	-0-	8,445
Decrease in prepaid expenses	289	-0-	289
Decrease in accounts payable	-0-	(350)	(350)
Increase in unused donated commodities	<u>180</u>	<u>-0-</u>	<u>180</u>
Net cash provided (used) by operations	<u>(37,015)</u>	<u>(350)</u>	<u>(37,365)</u>
NET CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Federal reimbursement	33,994	-0-	33,994
State reimbursement	<u>1,901</u>	<u>-0-</u>	<u>1,901</u>
Net cash provided by noncapital financing activities	<u>35,895</u>	<u>-0-</u>	<u>35,895</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest on investments	958	2,609	3,567
Purchase of investments	<u>-0-</u>	<u>(1,929)</u>	<u>(1,929)</u>
Net cash provided by investing activities	<u>958</u>	<u>680</u>	<u>1,638</u>
Net increase (decrease) in cash	(162)	330	168
Cash - beginning of year	<u>16,008</u>	<u>10,238</u>	<u>26,246</u>
Cash - end of year	<u>\$15,846</u>	<u>\$10,568</u>	<u>\$26,414</u>

NONCASH FINANCING ACTIVITIES - ENTERPRISE FUND:

The District received federal commodities valued at \$7,196 during the fiscal year. It consumed \$7,016 of commodities during the same period.

The Notes to Financial Statements are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

The financial statements of the Town of Proctor School District have been prepared in conformity with generally accepted accounting principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies of the District are described below.

Reporting Entity

The Town of Proctor School District is organized, according to State law, under the governance of a five member elected Board of School Directors to provide public education for the children of the Town of Proctor.

The Town of Proctor School District, for financial reporting purposes, includes in its financial statements all funds for which the Board of School Directors is financially accountable. Financial accountability by the Board was determined on the basis of: control over the selection of management; accountability for fiscal matters; and degree of financial dependence. These financial statements include the accounts of Proctor Elementary School, Proctor High School and the Food Service Program.

Concentration of Risk

The Proctor School District operates kindergarten to grade 12 public schools located in the Town of Proctor. The District receives the majority of its revenues from property taxes assessed on the Town's properties. Additionally, the District receives revenue from the State of Vermont and the U. S. Government as aid to education and as special education grants. The school district receives tuition for educating students residing in the surrounding communities.

Fund Accounting

The accounts of the District are organized on the basis of funds and account groups, each of which is considered to be a separate accounting entity. The operation of each fund is accounted for using a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenses or expenditures as appropriate. The District's resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds and account group are included in the combined financial statements in this report as follows:

Governmental Fund Types

General fund

The general fund is the general operating fund of the School District and accounts for all revenues and expenditures of the District not encompassed within other funds. All tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the general fund.

Capital project fund

The Capital Project Fund is used to account for resources for the acquisition of capital facilities by the District.

Proprietary Fund Type

Food service enterprise fund

The Food Service Fund accounts for cafeteria operations in which the intent is that the costs of providing goods or services be financed through user charges. The School District does not maintain fixed asset records of the food service fund as required by generally accepted accounting principles.

Fiduciary Funds Types

Trust and agency funds are used to account for assets held by the District in a trustee capacity and/or as an agent for individuals, private organizations, other governmental units and/or other funds. These include nonexpendable and expendable trust funds and agency funds. The terms "nonexpendable" and "expendable" refer to whether or not the government is under an obligation to maintain trust principal.

Non-expendable trust funds are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical. They are scholarships and awards that are administered by the District.

Agency funds are used to account for assets that the government holds on behalf of others as their agent. These funds have no equity, assets are equal to liabilities, and do not include revenues and expenditures for general operation of the school district. They consist of Student Activity Accounts.

Account Groups

General long-term debt account group

The general long-term debt account group is established to account for all long-term debt of the District and for those long-term liabilities to be liquidated with resources to be provided in future periods.

Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by all governmental fund types, expendable trust funds and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the

current period. A one year availability period is used for revenue recognition for all governmental fund revenues. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when they are due.

Expenditures for insurance and similar services extending over more than one accounting period are accounted for as expenditures in the period of acquisition.

All proprietary fund types and nonexpendable trust funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included in the balance sheet. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

The accrual basis of accounting is utilized by proprietary fund types and nonexpendable trust funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Intergovernmental revenues received as reimbursements for specific purposes or projects are recognized at the time of receipt or earlier if measurable and available. Intergovernmental grants which are restricted for certain purposes are recognized at the same time the related expenditures are recognized. Any excess of revenues or expenditures is recorded as deferred revenue or accounts receivable, respectively.

Budgets and budgetary accounting

The principals, through and with the review committee, submit to the Board of Directors a proposed operating budget for the next fiscal year. The operating budget includes proposed expenditures and the means of financing them. The budget is prepared and approved on the modified accrual basis of accounting. The proposed budget is published and warned for the annual budget meeting and is distributed to the voters of the district. All annual appropriations lapse at the end of the fiscal year.

Encumbrances represent commitments related to unperformed contracts for goods and services. Encumbrance accounting - under which purchase orders, contract, and other commitments for the expenditures of monies are recorded to reserve that portion of the applicable appropriation - is utilized in the general fund. Encumbrances outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be performed in the subsequent year. There were no encumbrances outstanding at June 30, 1996.

Cash

Cash includes amounts in demand deposits and savings accounts.

Certificates of Deposit

Certificates of deposit have original maturities in excess of 3 months.

Accounts Receivable

Accounts receivable consist primarily of amounts due from the State of Vermont for hot lunch and special education costs. The receivables are reported net of an allowance of \$ 0.

Short-Term Interfund Receivables/Payables

During the course of operations, transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet. Short-term interfund loans are also classified in this manner.

Inventories

Inventory in the Food Service Enterprise Fund is valued at the lower of cost or market using the first-in-first-out basis. The food service inventory has U.S.D.A. commodities donated to it that are recorded as revenue and expenses when used. That portion of the inventory at June 30, 1996 which is federal commodities is also shown as a liability titled unused donated commodities since these are government assistance items and are not school assets. Inventoriable items in other funds are recorded as expenditures when purchased rather than when consumed.

Fixed Assets

Fixed assets are recorded in governmental funds as expenditures paid in the respective acquiring fund at the time of purchase. Such assets are not capitalized nor depreciated in these funds. Generally accepted accounting principles require that fixed assets used in governmental fund type operations be accounted for in a General Fixed Assets Account Group. Fixed assets used in the proprietary funds are required to be capitalized and depreciated in the proprietary fund. The School District, however, has not maintained a record of its fixed assets, and accordingly, a general fixed assets account group has not been presented. Neither have fixed assets been recorded in the proprietary funds.

Compensated Absences

Vested or accumulated leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental funds that will pay it. Amounts of vested or accumulated leave that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts.

The School District uses the vesting method to accrue sick leave. Accordingly, the accrual is based on the sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments, as well as other employees who are expected to become eligible in the future to receive such payments. To calculate the liability, these accumulations are reduced to the maximum amount allowed as a termination payment. Accruals for those employees who are expected to become eligible in the future is based on assumptions concerning the probability that employees will become eligible.

The School District allows teachers to accumulate unused personal days and sick leave to a maximum of 120 days. A teacher, after fifteen consecutive years of service, shall collect \$45 per day of the accumulated unused personal and sick days up to 105 days. There is a provision for teachers, hired before August 19, 1996; who are rified after 10 years of service to receive compensation for up to 90 days of accumulated sick time. Accrual as of June 30, 1996 equaled \$97,650.

Fund Equity

Reserves represent those portions of fund equity either not appropriable for expenditures or legally segregated for a specific future use. Designated fund balances represent those portions where there are tentative plans for future use of financial resources.

Interfund Transactions

Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures or expenses in the fund that is reimbursed. All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Total Columns on Combined Financial Statements

Total columns on combined statements are captioned "memorandum only" to indicate that they are presented only to facilitate analysis. Data in these columns do not present financial positions, results of operations or changes in cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Statement of Cash Flows

For purposes of reporting cash flows, all highly liquid investments with an original maturity of three months or less are considered to be cash equivalents.

Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. Settled claims have not exceeded commercial coverage in any of the past three fiscal years.

In addition, the District is a member of Vermont School Boards Association Insurance Trust, Inc. (VSBIT) Medical Benefits Program. VSBIT is a nonprofit corporation formed in 1978 to provide insurance and risk management programs for Vermont school districts and is owned by the participating districts.

To provide health insurance coverage, VSBIT has established a self-funded fully insured program in conjunction with Blue Cross and Blue Shield (BCBS). A portion of member contributions is used to purchase reinsurance and to fund a reserve required by reinsurance. Contributions in excess of claims requirements, reserve funds requirements, reinsurance and administrative costs are returned to participants. The pooling agreement does not permit the pool to make additional assessments to members.

The School District has an agreement with the State of Vermont whereby it directly reimburses the State for unemployment compensation claims paid. No estimate has been made of the District's potential liability for future claims. The District's unemployment compensation expenses for the fiscal year 1995-96 was \$529.

Retirement Incentive Plan

A retirement incentive benefit was included in the teachers contract effective from July 1, 1993 to June 30, 1996. An eligible teacher who meets certain conditions, has taught either full-time or part-time (prorated calculation) in the Town of Proctor, Vermont School District for a minimum of twenty years, and retires under the plan shall receive payments totaling \$25,000. This will be paid in three equal annual installments; the first installment is due and payable on July 15, following the date of the teacher's retirement; subsequent annual installments will be paid on July 15 each year. The District is funding this on a pay-as-you-go basis. As of June 30, 1996, four teachers are covered under this retirement Incentive Benefit Plan. An expense of \$24,999 was recorded during the 1995-96 fiscal year for this plan. The amount accrued as of June 30, 1996 equaled \$58,335.

Note 2. Public Employees' Retirement System

State Teachers' Retirement System

The teachers employed by the Town of Proctor School District are covered by the State Teachers' Retirement System of Vermont which is a multiple employer retirement system. The Vermont State Statutes provide the authority under which benefit provisions and the State's obligation to contribute are established. Required contributions to the system are made by the State of Vermont based upon a valuation report prepared by the System's actuary.

All teachers become members of the retirement system upon employment. Members who have Group A coverage are required to contribute at the rate of 5 1/2% of earnable compensation until they have completed twenty-five years of service. Group C members, who are all former Group B members and members hired after June 30, 1990, are required to contribute at a rate of 3.7% of earnable compensation.

The Town of Proctor School District's Group A members contributed \$-0- and its Group C members contributed \$50,806 during the 1995-96 fiscal year. Vesting occurs upon reaching ten years of creditable service. The District's current year payroll for all employees totalled \$1,701,107 while its current year covered payroll for the State Teachers' Retirement Plan equalled \$1,411,846. The System's total required contribution for the fiscal year 1995-96 was \$28,711,597. The amount of the contribution made on behalf of the Proctor's teachers is not available. Additional information regarding the State Teachers' Retirement System of Vermont is available upon request from the State of Vermont.

Proctor School Employees' Pension Plan

The School District has a defined contribution pension plan which covers all non-certified full time permanent employees. Participating employees contribute at least 4% of their compensation as of September 1 each year. The District will match the first 4%. This year's contribution by the District was \$5,101. Participating employees are fully vested. The District's obligation to contribute was established when the plan became effective on July 1, 1975.

Note 3. Cash Deposits in Financial Institutions

The School District's cash deposits with financial institutions at June 30, 1996 were \$529,805.

The balances are categorized as follows:

	Carrying Amount	Bank Balance
Insured by FDIC and FSLIC	\$305,015	\$305,015
Uninsured and uncollateralized	<u>224,790</u>	<u>328,699</u>
Total	<u>\$529,805</u>	<u>\$633,714</u>

Due to higher cash flows at certain times during the year, the District's uninsured and uncollateralized deposits at those times may be substantially higher than at year end.

Note 4. Oil Seepage Cleanup

Total expenditures during the fiscal year 1995-96 relating to the cleanup of oil seepage at the High School amounted to \$62,135. The State of Vermont - Department of Environmental Conservation has reimbursed the District for these costs. The School District is responsible for a \$10,000 deductible payable over a five year period. The full deductible was recorded in the General Long-Term Debt Account Group and has a balance at June 30, 1996 of \$8,000. As of the report date, cleanup and monitoring costs are still being incurred and the State is continuing to fund 100% of the balance of the costs.

Note 5. General Long Term Debt Account Group

The following is a summary of debt transactions for the Town of Proctor School District for the year ended June 30, 1996:

	Debt payable at July 1, 1995	Debt Added	Debt Retired	Debt Payable at June 30, 1996
Accrued retirements	\$ 58,334	\$ 25,000	\$24,999	\$ 58,335
Accrued sick leave	96,773	877	-0-	97,650
Notes payable	29,338	24,540	4,500	49,378
Capital leases	<u>-0-</u>	<u>12,357</u>	<u>710</u>	<u>11,647</u>
	<u>\$184,445</u>	<u>\$62,774</u>	<u>\$30,209</u>	<u>\$217,010</u>

Long-term debt outstanding at June 30, 1996 consisted of the following:

United States of America, Asbestos loan, due 5/30/11, interest at 0%, annual payments of \$2,500, unsecured (this is a joint loan with another school in the same Supervisory Union)	\$16,838
State of Vermont - Department of Energy Conservation Oil Seepage Clean-up, due 6/30/99, interest at 0%, annual payments of \$2,000, unsecured	8,000

First Brandon National Bank, interest due semiannually at 4.48%, principal payments due annually of \$8,180, final payment due 10/15/98	24,540
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North Star Leasing, 60 month capital lease, monthly payments of \$295 beginning 3/27/96. There is a buy out option for \$1,373 payable 2/27/01 representing 10% of the original cost of the equipment.	11,647
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Accrued retirement agreements (See Note 1)	58,335
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Accrued compensated absences (See Note 1)	<u>97,650</u>
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Total long-term debt	<u>\$217,010</u>
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Maturities of the long-term notes payable and accrued retirements with scheduled payments are as follows:

Year ending June 30	Notes Payable	Accrued Retirements	Total
1997	\$12,680	\$33,336	\$46,016
1998	12,680	16,666	29,346
1999	12,680	8,333	21,013
2000	4,500	-0-	4,500
2001	2,500	-0-	2,500
Thereafter	<u>4,338</u>	<u>-0-</u>	<u>4,338</u>
Total	<u>\$49,378</u>	<u>\$58,335</u>	<u>\$107,713</u>

The School District entered into a copier equipment capital lease on October 8, 1992. The annual copier lease payments are recorded as expenditures when paid in the General Fund. The copier has not been capitalized nor depreciated since the School District does not maintain a record of its general fixed assets. The minimum future lease payments under this lease are as follows:

Year ended	
1997	\$ 3,542
1998	3,542
1999	3,542
2000	3,542
2001	<u>2,362</u>
Total payments	16,530
Less: amount representing interest	<u>4,883</u>
Present value of net minimum lease payments	<u>\$11,647</u>

Note 6. Interfund Receivables and Payables

The composition of interfund balances as of June 30, 1996 is as follows:
Due to/from other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Hot Lunch Fund	\$12,634
General Fund	Mortimer Proctor fund	1,690
General Fund	PFP Activity 1	2,290
Mortimer Proctor Fund	General Fund	1,452
PFP Activity 1	PFP Student Scholarship	<u>100</u>
		<u>\$18,166</u>

Note 7. Other Required Disclosures

The Buzzell-Gallus Fiduciary Fund had a deficit fund balance reserved for subsequent years' expenditures at June 30, 1996 of \$368. This is to be liquidated through future earnings.

Note 8. Contingent Liabilities

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the government expects such amounts, if any, to be immaterial.

Note 9. Federal Reports

Additional reports required by the Single Audit Act, are bound under separate cover.

Note 10. Prior Period Adjustment

Beginning fund balance in the general fund has been restated to correct the classification of the T & T Field Expendable Trust Fund. This had the effect of lowering the General Fund's prior year excess of revenues and other financing sources over expenditures and other financing uses by \$5,300. The reclassification lowered the General Fund's, and increased the T & T Field Fund's, beginning fund balances by \$5,300.

TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF REVENUES
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1996

	Budget	Actual	Variance Favorable (Unfavorable)
PROPERTY TAXES			
Operations	1,496,601	1,496,591	(10)
STATE AID			
General	638,589	638,589	0
State Ward Tuition	0	8,401	8,401
Driver Education	600	2,362	1,762
Vocational Education Reimb.	8,000	8,717	717
Care & Custody Reimb.	0	9,122	9,122
Serve America Grant	0	0	0
Special Education			
Intensive Reimbursement	37,988	24,705	(13,283)
Extraordinary Reimbursement	0	31,542	31,542
IDEA-B (R.C.S.U.)	0	0	0
89-313 (R.C.S.U.)	0	205	205
Chapter 1 (R.C.S.U.)	0	0	0
Mainstream Block Grant	43,514	43,514	0
EEEP Grant	11,659	11,994	335
Total State Funds	740,350	779,151	38,801
LOCAL INCOME			
Tuition	268,400	248,079	(20,321)
Interest Income	7,800	15,166	7,366
Athletic Receipts	3,400	0	(3,400)
Special Ed Excess Cost Reimb.	0	15,565	15,565
Miscellaneous Income	0	699	699
Insurance Settlements	0	0	0
Refunds of Prior Year Expense	0	0	0
Health Insurance Rebate	0	10,324	10,324
Contributions	0	430	430
Reserved Funds to Open	14,500	0	(14,500)
Total Local Income	294,100	290,263	(3,837)
TOTAL REVENUES	2,531,051	2,566,005	34,954

TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT
GENERAL FUND

STATEMENT OF EXPENDITURES

BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1996

	Budget	Actual	Variance Favorable (Unfavorable)
<u>REGULAR INSTRUCTION</u>			
Salary - Teachers and Aides	1,120,975	1,149,633	(28,658)
Salary - Substitutes	9,755	9,956	(201)
Health Insurance	89,205	72,161	17,044
Social Security	88,186	87,518	668
Workmen's Compensation	6,938	4,684	2,254
Continuing Education	10,977	6,052	4,925
Disability Insurance	5,493	5,220	273
Professional Educational Services	6,100	3,774	2,326
Chapter I Reimbursement	(27,435)	(17,480)	(9,955)
Repairs and Maintenance	17,757	14,857	2,900
Rentals & Leases	1,000	1,000	0
Communications & Postage	3,960	4,279	(319)
Printing & Binding	3,200	1,830	1,370
State Ward Billback	0	3,338	(3,338)
Travel & Workshops	0	0	0
Supplies Used in Classroom	26,842	22,657	4,185
Books and Periodicals	27,651	24,990	2,661
Audiovisual Materials	1,741	954	787
Manipulatives	3,532	2,607	925
Computer Software	4,936	3,210	1,726
Machinery	110	0	110
Furniture & Fixtures	1,865	1,472	393
Other Equipment	6,874	2,632	4,242
Dues and Fees	2,769	2,069	700
Total Regular Instruction	1,412,431	1,407,413	5,018
<u>ATHLETICS</u>			
Salary - Coaches	22,750	19,734	3,016
Social Security	1,877	1,510	367
Workmen's Compensation	0	881	(881)
Special Police	486	549	(63)
Repairs and Maintenance	200	184	16
Communications & Postage	500	587	(87)
Printing & Binding	0	0	0
Purchased Services - Officials	8,130	5,218	2,912
Supplies	3,629	3,036	593
Books & Periodicals	100	94	6
Equipment	0	0	0
Dues and Fees	1,500	1,414	86
Total Athletics	39,172	33,207	5,965
<u>SPECIAL EDUCATION</u>			
Direct Services			
Salary - Teachers	61,521	72,041	(10,520)
Salary - Aides	37,174	40,365	(3,191)
Salary - Substitutes	450	350	100
Health Insurance	16,776	5,943	10,833
Social Security	7,753	8,585	(832)

	Budget	Actual	Variance Favorable (Unfavorable)
Workmen's Compensation	610	409	201
Continuing Education	700	885	(185)
Disability Insurance	525	450	75
Repairs & Maintenance	150	851	(701)
Communications & Postage	100	127	(27)
Printing & Binding	100	100	0
Tuition	10,250	20,998	(10,748)
Travel	0	118	(118)
Supplies	730	169	561
Books and Periodicals	575	443	132
Manipulatives	362	347	15
Dues & Fees	100	0	100
Total Direct Services	137,876	152,181	(14,305)
Student Support Services			
Integration Services	750	600	150
Testing	0	0	0
Occupational and Physical Therapy	2,250	243	2,007
Purchased Service - Psychological	7,000	2,865	4,135
Speech Language Services			
Salary -Teacher & Aide	26,144	27,684	(1,540)
Salary - Substitutes	90	0	90
Health Insurance	1,320	0	1,320
Social Security	2,108	2,118	(10)
Workmen's Compensation	166	108	58
Continuing Education	350	1,317	(967)
Disability Insurance	130	135	(5)
Purchased Services	0	0	0
Communication & Postage	0	0	0
Supplies	0	0	0
Books & Periodicals	150	148	2
Manipulatives	143	154	(11)
Dues and Fees	0	0	0
Audiological Purchased Services	300	0	300
Total Student Support Services	40,901	35,372	5,529
Essential Early Education	22,085	22,085	0
Administrative			
Administrative Assessment	12,026	12,025	1
Legal	0	0	0
Advertising	300	0	300
Student Transportation	1,000	4,381	(3,381)
Total Administration	13,326	16,406	(3,080)
Total Special Education	214,188	226,044	(11,856)
VOCATIONAL EDUCATION			
Tuition	48,074	48,370	(296)

	Budget	Actual	Variance Favorable (Unfavorable)
<u>NEW DIRECTIONS</u>			
Assessment	14,630	1,515	13,115
<u>GUIDANCE SERVICES</u>			
Salary - Guidance	75,499	75,457	42
Health Insurance	10,888	10,299	589
Social Security	5,775	5,743	32
Employee Retirement	618	648	(30)
Workmen's Compensation	462	316	146
Continuing Education	700	791	(91)
Disability Insurance	413	389	24
Testing	5,993	2,993	3,000
Repairs & Maintenance	4,225	1,259	2,966
Communications and Postage	3,550	3,322	228
Printing & Binding	1,000	926	74
Travel	500	500	0
Supplies	2,287	1,371	916
Books and Periodicals	750	739	11
Manipulatives	162	119	43
Computer Program	1,377	819	558
Dues and Fees	200	0	200
Total Guidance Services	114,399	105,691	8,708
<u>HEALTH SERVICES</u>			
Salary - Nurse	30,760	30,761	(1)
Salary - Substitute	226	45	181
Health Insurance	3,568	3,569	(1)
Social Security	2,370	2,357	13
Workmen's Compensation	186	128	58
Continuing Education	325	0	325
Disability Insurance	185	173	12
Repairs and Maintenance	75	69	6
Communications and Postage	100	0	100
Travel	100	0	100
Supplies	464	458	6
Books & Periodicals	120	103	17
Dues and Fees	0	30	(30)
Total Health Services	38,479	37,693	786
<u>LIBRARY AND MEDIA SERVICES</u>			
Salary - Library Service	67,293	68,955	(1,662)
Salary - Substitute	405	390	15
Health Insurance	5,243	3,570	1,673
Social Security	5,307	5,283	24
Workmen's Compensation	418	279	139
Continuing Education	613	0	613
Disability Insurance	306	307	(1)
Repairs and Maintenance	1,850	1,710	140
Communications & Postage	1,605	1,527	78
Printing & Binding	250	319	(69)
Travel	600	500	100
Supplies	1,350	1,101	249

	Budget	Actual	Variance Favorable (Unfavorable)
Books and Periodicals	7,550	7,188	362
Audiovisual Materials	1,025	552	473
Manipulatives	75	0	75
Computer Software	3,145	3,221	(76)
Equipment	0	0	0
Dues and Fees	50	35	15
Total Library & Media Service	97,085	94,937	2,148
<u>GENERAL ADMINISTRATION</u>			
Salary - School Board	5,000	4,240	760
Salary - Board Secretary	700	256	444
Social Security	436	306	130
Workmen's Compensation	34	23	11
Legal Services	2,000	4,609	(2,609)
Audit	3,975	2,959	1,016
Supervisory Union Fee	84,429	88,190	(3,761)
Liability Insurance	964	1,274	(310)
Advertising	2,430	3,257	(827)
Travel	315	14	301
Board Operating Supplies	540	688	(148)
Dues and Fees	1,200	1,677	(477)
Misc. Expense	0	1,208	(1,208)
Total General Administration	102,023	108,701	(6,678)
<u>SCHOOL ADMINISTRATION</u>			
Salary - Administration	140,653	138,709	1,944
Health Insurance	16,042	16,044	(2)
Social Security	10,760	10,525	235
Employee Retirement	1,620	1,604	16
Workmen's Compensation	847	580	267
Continuing Education	700	642	58
Disability Insurance	608	603	5
Repairs and Maintenance	4,200	1,517	2,683
Telephone and Postage	7,800	5,953	1,847
Travel	3,950	3,126	824
Supplies	3,750	2,410	1,340
Books & Periodicals	550	449	101
Computer Software	500	93	407
Dues and Fees	700	497	203
Total School Administration	192,680	182,752	9,928
<u>FISCAL SERVICES</u>			
Purchased Service - Treasurer	14,000	14,000	0
Supplies	850	570	280
Bank Charges and Fees	450	103	347
Interest	0	0	0
Total Fiscal Services	15,300	14,673	627
<u>BUILDING MAINTENANCE</u>			
Salary - Custodians	79,650	78,631	1,019
Health Insurance	11,533	12,802	(1,269)
Social Security	6,093	5,995	98
Employee's Retirement	2,929	2,228	701

TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1996

	Budget	Actual	Variance Favorable (Unfavorable)
Workmen's Compensation	3,775	1,595	2,180
Unemployment Insurance	500	529	(29)
Disability Insurance	487	408	79
Grounds Maintenance	0	0	0
Water	500	500	0
Refuse Removal	7,100	6,432	668
Snow Plowing Services	2,000	2,326	(326)
Repairs and Maintenance	16,100	18,903	(2,803)
Rental - Equipment	250	0	250
Construction Services	0	0	0
Property and Liability Insurance	6,099	6,271	(172)
Communications & Postage	204	170	34
Travel	330	113	217
Supplies	12,445	13,378	(933)
Electricity	24,200	28,290	(4,090)
Bottled Gas	100	0	100
Fuel Oil	22,500	23,395	(895)
Gasoline	430	257	173
Machinery	0	0	
Other Equipment	725	753	(28)
Total Building Maintenance	<u>197,950</u>	<u>202,976</u>	<u>(5,026)</u>
<u>VEHICLE OPERATION</u>			
Repairs & Maintenance	0	0	0
Insurance	0	0	0
Fuel & Supplies	0	0	0
Total Vehicle Operation	<u>0</u>	<u>0</u>	<u>0</u>
<u>PUPIL TRANSPORTATION</u>			
Purchased Service	35,290	40,269	(4,979)
Supplies	0	0	0
Total Pupil Transportation	<u>35,290</u>	<u>40,269</u>	<u>(4,979)</u>
 TOTAL EXPENDITURES	 <u>2,521,701</u>	 <u>2,504,241</u>	 <u>17,460</u>

TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT
FIDUCIARY FUNDS
COMBINING BALANCE SHEET
NONEXPENDABLE TRUST FUNDS
JUNE 30, 1996

	Buzzell-Gallus Soccer Award Fund	PFP Personnel Assistance Fund	PFP Student Scholarship Fund	Robert S. Martel Fund	Petofi Hungarian Society Scholarship Fund	Robin Chuse Memorial Fund	Mary A. Marfuggi Scholarship Fund	Total
<u>ASSETS</u>								
CASH								
Checking						1,253		1,253
Savings/Money Market	1,825	2,273	1,267	3,409		0	542	9,316
Total Cash	1,825	2,273	1,267	3,409	0	1,253	542	10,569
INVESTMENTS								
Certificates of Deposit	0	25,066	6,400	0	8,440		4,474	44,380
TOTAL ASSETS	<u>1,825</u>	<u>27,339</u>	<u>7,667</u>	<u>3,409</u>	<u>8,440</u>	<u>1,253</u>	<u>5,016</u>	<u>54,949</u>
<u>LIABILITIES AND FUND BALANCE</u>								
LIABILITIES								
Accounts Payable			300		300		500	1,100
Due to Other Funds	0	0	100	0	0		0	100
Total Liabilities	0	0	400	0	300	0	500	1,200
FUND BALANCE								
Reserved Endowment	2,193	23,000	6,400	1,350	6,984	0	4,352	44,279
Reserved Subsequent Years	(368)	4,339	867	2,059	1,156	0	164	8,217
Unreserved - Designated	0	0	0	0	0	1,253	0	1,253
Total Fund Balance	1,825	27,339	7,267	3,409	8,140	1,253	4,516	53,749
TOTAL LIABILITIES AND FUND BALANCE	<u>1,825</u>	<u>27,339</u>	<u>7,667</u>	<u>3,409</u>	<u>8,440</u>	<u>1,253</u>	<u>5,016</u>	<u>54,949</u>

TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT
FIDUCIARY FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONEXPENDABLE TRUST FUNDS
YEAR ENDED JUNE 30, 1996

	Buzzell-Gallus Soccer Award Fund	PFP Personnel Assistance Fund	PFP Student Scholarship Fund	Robert S. Martel Fund	Petofi Hungarian Society Scholarship Fund	Robin Chuse Memorial Fund	Mary A Marfuggi Scholarship Fund	Total
REVENUES								
Interest Earned	48	1,370	374	90	426	49	252	2,609
Other	0	0	600	0	0	0	0	600
Contributions	0	0	0	0	0	0	500	500
Total Revenues	48	1,370	974	90	426	49	752	3,709
EXPENSES								
Awards	0	0	300	0	300	0	500	1,100
Total Expenses	0	0	300	0	300	0	500	1,100
EXCESS OF REVENUES OVER (UNDER) EXPENSES	48	1,370	674	90	126	49	252	2,609
FUND BALANCE - BEGINNING OF YEAR	1,777	25,969	6,593	3,319	8,014	1,204	4,264	51,140
FUND BALANCE - END OF YEAR	1,825	27,339	7,267	3,409	8,140	1,253	4,516	53,749

TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT
FIDUCIARY FUNDS
COMBINING BALANCE SHEET
EXPENDABLE TRUST FUNDS
JUNE 30, 1996

	Mortimer R. Proctor Fund	PFP Activity Fund #1	PFP Activity Fund #2	Interest Account	Florence Mead Fund	Pentkowski Funds	Endowment Funds	T&T Field Account	Total
<u>ASSETS</u>									
CASH									
Checking	27,936	16,432		5,561	1,399	57		6,364	57,749
Savings/Money Market	0	77	28,112	0	0	0	3,566		31,755
Total Cash	27,936	16,509	28,112	5,561	1,399	57	3,566	6,364	89,504
DUE FROM OTHER FUNDS	1,452	100	0	0	0	0	0	0	1,552
INVESTMENTS									
Certificates of Deposit	0	0	0	0	0	0	0	0	0
TOTAL ASSETS	<u>29,388</u>	<u>16,609</u>	<u>28,112</u>	<u>5,561</u>	<u>1,399</u>	<u>57</u>	<u>3,566</u>	<u>6,364</u>	<u>91,056</u>
<u>LIABILITIES AND FUND BALANCE</u>									
LIABILITIES									
Accounts Payable	0							0	0
Due to Other Funds	1,690	2,290						0	3,980
Due to Student Organizations	0	0	0	0	0	0	0	0	0
Total Liabilities	1,690	2,290	0	0	0	0	0	0	3,980
FUND BALANCE									
Reserved Subsequent Years	27,698	0	0	0	1,399	57	3,566	0	32,720
Unreserved - Designated	0	14,319	28,112	5,561	0	0	0	6,364	54,356
Total Fund Balance	27,698	14,319	28,112	5,561	1,399	57	3,566	6,364	87,076
TOTAL LIABILITIES AND FUND BALANCE	<u>29,388</u>	<u>16,609</u>	<u>28,112</u>	<u>5,561</u>	<u>1,399</u>	<u>57</u>	<u>3,566</u>	<u>6,364</u>	<u>91,056</u>

TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT
FIDUCIARY FUNDS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
EXPENDABLE TRUST FUNDS
JUNE 30, 1996

	Mortimer R. Proctor Fund	PFP Activity Fund #1	PFP Activity Fund #2	Interest Account	Florence Mead Fund	Pentkowski Fund	Endowment Fund	T&T Field Account	Total
REVENUES									
Interest Earned	0	0	1,631	2,883	0	0	92	117	4,723
Contributions	55,866	0	0	0	0	0	0	430	56,296
Trust Funds	0	0	26,481	0	0	0	0	0	26,481
Total Revenues	55,866	0	28,112	2,883	0	0	92	547	87,500
EXPENDITURES									
Music Program Expense	0	0	0	0	100	0	0	0	100
Administrative and Teacher Travel	0	0	0	418	0	0	0	0	418
Adjustments	0	0	0	0					
Bank Charges	0	0	0	79	0	0	0	0	79
Others (Schedules)	61,861	28,311	0	26	0	0	0	4,484	94,682
Total Expenditures	61,861	28,311	0	523	100	0	0	4,484	95,279
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(5,995)	(28,311)	28,112	2,360	(100)	0	92	(3,937)	(7,779)
OTHER FINANCING SOURCES (USES)	0	29,057	(29,057)	0	0	0	0	5,000	5,000
EXCESS OF REVENUES AND OTHER FINANCING USES OVER EXPENDITURES AND OTHER FINANCING USES	(5,995)	746	(945)	2,360	(100)	0	92	1,064	(2,779)
FUND BALANCE - BEGINNING OF YEAR	33,693	13,573	29,057	3,201	1,499	57	3,474	5,300	89,854
FUND BALANCE - END OF YEAR	27,698	14,319	28,112	5,561	1,399	57	3,566	6,364	87,075

TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT
SCHEDULE OF AGENCY FUND ACTIVITY
HIGH SCHOOL STUDENT ACTIVITY FUNDS
YEAR ENDED JUNE 30, 1996

	Balance 6-30-95	Receipts	Disburse.	Balance 6-30-96
Applied Mathematics	41	2	0	43
Athletics	209	8,684	8,689	204
Assembly	276	210	225	261
Cheerleaders	1,465	2,478	3,943	0
Centennial	219	401	451	169
Class of 1985	779	32	0	811
Class of 1986	24	1	0	25
Class of 1990	(21)	0	0	(21)
Class of 1991	246	10	0	256
Class of 1992	435	18	0	453
Class of 1993	685	28	0	713
Class of 1994	609	25	0	634
Class of 1995	786	7	619	174
Class of 1996	1,459	3,619	5,065	13
Class of 1997	699	2,923	1,894	1,728
Class of 1998	671	110	53	728
Class of 1999	27	440	162	305
Class of 2000	149	517	277	389
Class of 2001	0	434	20	414
Junior High	36	2,483	1,668	851
Drama	0	499	499	0
Franch Club	55	740	795	0
Guidance	(199)	672	476	(3)
Home Economics	2	174	172	4
Library	51	1,013	1,066	(2)
Locker Account	0	40	0	40
Music	4,223	8,865	11,673	1,415
Honor Society	17	35	61	(9)
Peer Leader	458	15	93	380
School Store	4	0	0	4
Petty Cash	204	4,521	4,452	273
NYNEX Grant	1,683	40	707	1,016
Proctorian	1,992	6,205	6,504	1,693
Smith Award	74	3	0	77
Interest	0	1,473	1,473	0
Close-Up	2,769	114	0	2,883
SADD	28	1	0	29
Copy Machine	89	9	0	98
Student Council	112	381	230	263
Basketball	273	11	0	284
Soccer	4,906	10,470	8,010	7,366
Summer School	58	2	0	60
Science/Math/Technology	416	17	0	433
Weight Room	535	152	0	687
Gym/Building	449	526	863	112

TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT
SCHEDULE OF AGENCY FUND ACTIVITY
HIGH SCHOOL STUDENT ACTIVITY FUNDS
YEAR ENDED JUNE 30, 1996

	Balance 6-30-95	Receipts	Disburse.	Balance 6-30-96
Music Repairs	221	252	459	14
GAPP	535	11,848	11,305	1,078
Jason Roberts	799	738	561	976
Applied Economics	105	4	0	109
Project Graduation '93	799	0	799	0
Project Graduation '94	564	0	564	0
Project Graduation '95	356	170	526	0
Project Graduation '96	0	3,931	2,800	1,131
Postage	26	105	40	91
World History Trip	25	8,071	8,060	36
R. Walsh Account	393	16	0	409
Odyssey of the Mind	0	2,753	2,753	0
Adopt A Street	3	0	0	3
Total	<u>30,819</u>	<u>86,288</u>	<u>88,007</u>	<u>29,100</u>

TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES
MORTIMER R. PROCTOR FUND
YEAR ENDED JUNE 30, 1996

Elementary School	
Computer Work Stations	2,638
Laminator	2,428
Intercom System	3,332
High School	
Office & Records	211
Office Computers	3,000
Satellite Program	699
Computer equipment	25,092
Library Automation	5,333
Library Server	2,000
Laminator	2,428
Mowers	8,800
VCR	600
Video Camera	900
Odyssey of the Mind	<u>4,400</u>
Total Expenses	<u>61,861</u>

TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES
PFP ACTIVITY FUND #1
YEAR ENDED JUNE 30, 1996

Proctor Elementary School

3 / 4 curriculum planning	736
Administrative & Teacher travel	1,667
Administrative Dues	440
Ancient World Cultures	910
Conferences & Workshops	3,135
Conflict Resolution Training	214
Dues & Fees	39
Mathland	2,516
Medieval enrichment	690
Lead Teacher Stipend	592
Social science curriculum	455
Summer School	2,045

Proctor High School

Drum Major Training	125
Administrative & Teacher travel	1,939
Coaching Handbook	1,510
Conferences & Workshops	1,387
Curriculum Work	2,372
7 & 8th grade extra support	317
Dues & Fees	50
German Trip	1,800
Open studio	1,482
Proctor Community Newsletter	1,615
US History Field Trip	875

Rutland Central Supervisory Union

Administrative Fee	<u>1,400</u>
Total	<u><u>28,311</u></u>

TOWN OF PROCTOR SCHOOL DISTRICT
BUDGET STATUS REPORT

1996/97
BUDGET

STATUS
12/31/96

BALANCE

INCOME:

State Receipts:

General State Aid	717,929	219,576	498,353
VSMIT Grant	0	0	0
Driver Education	600	0	600
Chapter 1	19,794	0	19,794
Special Ed Reimbursement	23,743	16,570	7,173
Mainstream Block Grant	44,396	44,396	0
EEE Grant	11,121	11,121	0
Vocational Education Reimb.	10,000	0	10,000

Total State Funds	827,583	291,663	535,920
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Local Income:

Tuition Income	260,000	68,250	191,750
Local Special Ed Reimb.	19,252	1,207	18,045
Athletic Receipts	3,400	0	3,400
Interest & Dividends	7,800	1,982	5,818
Misc. Income	0	0	0
VSBIT rebate	10,000	0	10,000
Insurance settlements	0	0	0
PFP personnel Assist.	0	0	0

Local Income other than taxes	300,452	71,439	229,013
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Local Taxes-Operations	1,523,780	770,000	753,780
Local Taxes-Debt Service	13,779	0	13,779

Total Local Taxes	1,537,559	770,000	767,559
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Total Income	2,665,594	1,133,102	1,532,492
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Cash to Open	0	0	0
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Total Cash Receipts	2,665,594	1,133,102	1,532,492
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RECAP OF EXPENSES

1100	Regular Instruction	1,455,154	579,338	875,816
1120	Athletics	41,799	12,022	29,777
1210	Special Education	223,601	128,948	94,653
1300	Vocational Education	59,568	29,078	30,490
2120	Guidance	108,184	48,650	59,534
2130	Health Service	39,037	14,262	24,775
2220	Library & Media Service	94,993	43,060	51,933
2300	General Administration	172,181	76,974	95,207
2400	School Administration	194,087	100,692	93,395
2510	Fiscal Service	15,300	32	15,268
2540	Building Maintenance	200,306	91,464	108,842
2650	Vehicle Maintenance	2,280	2,152	128
2550	Student Transportation	45,325	16,672	28,653
	TOTAL OPERATIONS	2,651,815	1,143,344	1,508,471
5000	Debt Service	13,779	10,301	3,478
	TOTAL EXPENSES	2,665,594	1,153,645	1,511,949

TOWN OF PROCTOR SCHOOL DISTRICT
BUDGET STATUS REPORT

1996/97
BUDGET

STATUS
12/31/96

BALANCE

1100 REGULAR INSTRUCTION

Wages & Benefits	1,334,172	507,165	827,007
Purchased Services	6,100	915	5,185
Repairs & Maintenance	23,144	11,145	11,999
Communications & Postage	4,900	0	4,900
Printing & Binding	4,000	1,577	2,423
Travel & Workshops	68	0	68
Classroom Supplies	37,615	25,154	12,461
Books & Periodicals	23,672	22,799	873
Computer Software & Audiovisual	6,849	737	6,112
Manipulatives	3,034	1,923	1,111
Equipment	6,446	3,629	2,817
Dues & Fees	5,154	4,294	860
TOTAL REGULAR INSTRUCTION	1,455,154	579,338	875,816

1120 ATHLETICS

Wages & Benefits	24,203	5,681	18,522
Special Police	1,250	0	1,250
Repairs & Maintenance	200	0	200
Communications	500	82	418
Officials	10,046	2,820	7,226
Supplies	4,000	2,487	1,513
Books & Periodicals	100	8	92
Dues & Fees	1,500	944	556
TOTAL ATHLETICS	41,799	12,022	29,777

SPECIAL EDUCATION:

DIRECT INSTRUCTION:

Wages & Benefits	143,434	69,655	73,779
Purchased Service	0	290	(290)
Repairs & Maintenance	150	0	150
Communications	100	0	100
Printing & Binding	100	31	69
Tuition	100	9,056	(8,956)
Travel	0	0	0
Classroom Supplies	424	668	(244)
Books & Periodicals	523	1,020	(497)
Manipulative Devices	152	178	(26)
Computer Software	0	0	0
TOTAL DIRECT INSTRUCTION	144,983	80,898	64,085

STUDENT SUPPORT SERVICES

Integration Services	750	47	703
Occupational/Physical Therapy	2,250	1,338	912
Psychological Service	7,000	2,905	4,095
Educational / Diagnostic	3,750	0	3,750
TOTAL STUDENT SUPPORT SERVICE	13,750	4,290	9,460

TOWN OF PROCTOR SCHOOL DISTRICT
BUDGET STATUS REPORT

1996/97
BUDGET

STATUS
12/31/96

BALANCE

SPEECH/LANGUAGE SERVICES

Wages & Benefits	31,880	13,802	18,078
Purchased Service	0	68	(68)
Supplies	100	90	10
Books & Periodicals	49	51	(2)
Manipulative Devices	991	529	462
Computer Software	487	416	71

TOTAL SPEECH LANGUAGE	33,507	14,956	18,551
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EEE PROGRAM	20,324	15,885	4,439
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OTHER SERVICES

Audiologic Services	300	0	300
Administration	10,437	10,437	0
Advertising	300	0	300
Pupil Transportation	0	2,482	(2,482)

TOTAL SPECIAL EDUCATION	223,601	128,948	94,653
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1300 VOCATIONAL EDUCATION

Tuition-Stafford Technical	59,568	29,078	30,490
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2120 GUIDANCE

Wages & Benefits	95,395	45,534	49,861
Edu/Diagnostic Testing	6,038	42	5,996
Repairs & Maintenance	525	0	525
Telephone & Postage	350	192	158
Printing & Binding	1,000	0	1,000
Travel	500	0	500
Supplies	2,179	1,478	701
Books & Periodicals	885	609	276
Manipulative Devices	162	0	162
Computer Program	800	600	200
Dues & Fees	350	195	155

TOTAL GUIDANCE	108,184	48,650	59,534
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2130 HEALTH SERVICE

Wages & Benefits	37,940	13,692	24,248
Repairs & Maintenance	75	69	6
Communications	100	0	100
Printing & Binding	100	51	49
Travel	100	0	100
Supplies	317	263	54
Books & Periodicals	360	157	203
Dues & Fees	45	30	15

TOTAL HEALTH SERVICE	39,037	14,262	24,775
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TOWN OF PROCTOR SCHOOL DISTRICT
BUDGET STATUS REPORT

1996/97
BUDGET

STATUS
12/31/96

BALANCE

2220 LIBRARY & MEDIA SERVICE

Wages & Benefits	79,828	31,640	48,188
Repairs & Maintenance	2,300	2,389	(89)
Communications & Postage	2,115	460	1,655
Printing & Binding	250	0	250
Travel & Workshops	600	0	600
Supplies	1,450	923	527
Books & Periodicals	5,925	6,145	(220)
Audiovisual Materials	300	99	201
Manipulatives	125	0	125
Computer Software	1,900	1,204	696
Dues & Fees	200	200	0
TOTAL LIBRARY	94,993	43,060	51,933

2310 GENERAL ADMINISTRATION

Wages & Benefits	6,162	2,361	3,801
Legal Services	3,000	3,741	(741)
Audit Services	3,975	0	3,975
Supervisory Union Assessment	92,542	66,271	26,271
New Directions Assessment	7,750	(1,788)	9,538
Liability Insurance	1,300	1,111	189
Advertising	2,500	3,900	(1,400)
Travel	315	55	260
Supplies	540	35	505
Misc. Expense	0	138	(138)
Dues & Fees	1,200	1,150	50
Contingency	52,897	0	52,897
TOTAL GENERAL ADMIN.	172,181	76,974	95,207

2400 SCHOOL ADMINISTRATION

Wages & Benefits	172,637	88,504	84,133
Repairs & Maintenance	700	111	589
Communications & Postage	10,600	5,493	5,107
Travel	4,300	2,556	1,744
Supplies	4,300	2,868	1,432
Books & Periodicals	550	570	(20)
Computer Software	400	0	400
Dues & Fees	600	590	10
TOTAL SCHOOL ADMIN.	194,087	100,692	93,395

2510 FISCAL SERVICES

Treasurer's Office	14,000	0	14,000
Supplies	850	32	818
Bank Charges	450	0	450
Interest	0	0	0
TOTAL FISCAL SERVICES	15,300	32	15,268

TOWN OF PROCTOR SCHOOL DISTRICT
BUDGET STATUS REPORT

1996/97
BUDGET

STATUS
12/31/96

BALANCE

2540 BUILDINGS & GROUNDS

Wages & Benefits	99,785	48,828	50,957
Purchased Custodial Service	500	0	500
T & T Field Maintenance	3,000	230	2,770
Water	500	0	500
Trash Removal	7,350	2,319	5,031
Snow Plowing Services	2,000	0	2,000
Repairs & Maintenance	16,300	10,526	5,774
Construction costs	0	1,320	(1,320)
Equipment Rental	250	0	250
Property & Liability Ins.	5,165	4,756	409
Communications	304	102	202
Travel	330	0	330
Supplies	11,797	5,885	5,912
Electricity	24,000	7,770	16,230
Bottled Gas	1,000	183	817
Heating Oil	22,500	6,195	16,305
Other Supplies	3,500	1,596	1,904
Equipment	2,025	1,754	271
TOTAL BUILDING MAINTENANCE	200,306	91,464	108,842

2650 VEHICLE OPERATION AND MAINTENANCE

Repairs & Maintenance	1,000	1,236	(236)
Insurance	1,130	916	214
Supplies-Fuel	150	0	150
TOTAL VEHICLE OP. & MAINT.	2,280	2,152	128

2550 PUPIL TRANSPORTATION

Purchased Services	45,325	16,672	28,653
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5100 DEBT SERVICE

Copier	9,279	9,051	228
H.S. Oil Recovery	2,000	0	2,000
Asbestos Loan Repay	2,500	1,250	1,250
TOTAL DEBT SERVICE	13,779	10,301	3,478

PROCTOR HIGH SCHOOL STUDENT ACTIVITIES FUNDS

December 31, 1995 - June 30, 1996

Accounts	Bal. 12/31/95	Receipts	Disbursements	Balance 06/30/96
Math	\$ 40.76	1.67	-0-	\$ 42.43
Athletics	1,463.25	3,608.85	4,867.97	204.13
Assembly	476.21	10.33	225.00	261.54
Cheerleaders	423.44	604.42	1,027.86	-0-
Centennial	322.32	52.46	204.81	169.97
R. Chuse	1,203.85	49.53	-0-	1,253.38
Class 1985	779.15	32.06	-0-	811.21
Class 1986	24.08	.99	-0-	25.07
Class 1990	(21.49)	-0-	-0-	(21.49)
Class 1991	246.30	10.13	-0-	256.43
Class 1992	434.82	17.89	-0-	452.71
Class 1993	684.74	28.17	-0-	712.91
Class 1994	608.60	25.04	-0-	633.64
Class 1995	167.80	6.90	-0-	174.70
Class 1996	1,654.46	3,378.52	5,019.60	13.38
Class 1997	971.98	2,449.93	1,694.14	1,727.77
Class 1998	688.84	92.38	52.80	728.42
Class 1999	254.24	187.08	135.58	305.74
Class 2000	(76.79)	516.77	51.13	388.85
Class 2001	198.89	235.37	20.00	414.26
Jr. High	468.43	1,568.21	1,185.97	850.67
Drama	90.05	261.00	351.05	-0-
French	332.01	462.94	795.00	(.05)
Guidance	(3.75)	130.00	130.00	(3.75)
Home Ec.	3.21	72.14	71.75	3.60
Library	(108.26)	338.10	231.63	(1.79)
Lockers	-0-	39.56	-0-	39.56
Music	4,681.91	6,387.33	9,654.02	1,415.22
Honor Soc.	51.88	-0-	60.70	(8.82)
Peer Leader	417.41	14.99	52.96	379.44
School Store	3.84	.15	-0-	3.99
Petty Cash	(77.96)	3,437.59	3,087.62	272.01
NYNEX Grant	976.51	40.18	-0-	1,016.69
Proctorian	5,233.79	1,910.93	5,451.11	1,693.61
Smith Award	73.77	3.03	-0-	76.80
Interest	-0-	1,472.82	1,472.82	-0-
Close-Up	2,769.25	113.94	-0-	2,883.19
S.A.D.D.	27.65	1.13	-0-	28.78
Copy Machine	94.45	3.88	-0-	98.33
St. Council	269.68	73.84	80.73	262.79
Basketball	272.78	11.22	-0-	284.00
Soccer	593.05	6,999.84	227.99	7,364.90
Summer School	57.86	2.38	-0-	60.24
Sci/Math Tech	415.89	17.11	-0-	433.00
Weight Room	609.87	77.15	-0-	687.02
Gym/Bldg.	682.69	25.58	596.58	111.69
Music Repair	234.32	38.54	258.98	13.88
G.A.P.P.	2,634.83	9,747.92	11,305.07	1,077.68
J. Roberts	437.64	537.54	-0-	975.18
App. Ec.	105.44	4.33	-0-	109.77
Proj. Grad. '95	32.00	170.00	202.00	-0-
Proj. Grad. '96	2,245.12	1,686.15	2,800.53	1,130.74
Postage	125.94	5.15	39.91	91.18
W. Hist. Trip	1,830.10	4,059.44	5,853.05	36.49
Adopt-A-St.	3.11	.12	-0-	3.23
R. Walsh	392.76	16.16	-0-	408.92
Oddsey O/Mind	-0-	2,753.00	2,753.00	-0-
Balance	\$36,522.72	\$53,971.88	\$59,961.36	\$30,353.24

PROCTOR HIGH SCHOOL STUDENT ACTIVITIES FUNDS

June 30, 1996 - December 31, 1996

Accounts	Bal. 06/30/96	Receipts	Disbursements	Balance 12/31/96
Math	\$ 42.43	-0-	-0-	\$ 42.43
Acad. Boosters	-0-	2,243.00	718.41	1,524.59
Athletics	204.13	2,500.00	3,075.94	(371.81)
Assembly	261.54	150.00	-0-	411.54
Cheerleaders	-0-	507.19	472.00	35.19
Centennial	169.97	136.00	115.90	190.07
R. Chuse	1,253.38	-0-	44.85	1,208.53
Class 1985	811.21	-0-	-0-	811.21
Class 1986	25.07	-0-	25.07	-0-
Class 1990	(21.49)	-0-	-0-	(21.49)
Class 1991	256.43	-0-	-0-	256.43
Class 1992	452.71	-0-	-0-	452.71
Class 1993	712.91	-0-	-0-	712.91
Class 1994	633.64	-0-	-0-	633.64
Class 1995	174.70	-0-	-0-	174.70
Class 1996	13.38	-0-	-0-	13.38
Class 1997	1,727.77	2,694.29	70.95	4,351.11
Class 1998	728.42	460.00	31.86	1,156.56
Class 1999	305.74	126.15	39.75	392.14
Class 2000	388.85	147.47	-0-	536.32
Class 2001	414.26	-0-	-0-	414.26
Class 2002	-0-	171.30	89.75	81.55
Jr. High	850.67	2,447.40	1,266.70	2,031.37
Drama	-0-	16.00	-0-	16.00
French	(.05)	-0-	-0-	(.05)
Guidance	(3.75)	615.25	318.50	293.00
Home Ec.	3.60	85.00	90.50	(1.90)
Library	(1.79)	326.29	481.71	(157.21)
Lockers	39.56	276.75	-0-	316.31
Music	1,415.22	4,735.90	1,543.07	4,608.05
Honor Soc.	(8.82)	10.00	-0-	1.18
Peer Leader	379.44	-0-	12.01	367.43
School Store	3.99	-0-	-0-	3.99
Petty Cash	272.01	2,257.23	2,613.15	(83.91)
NYNEX Grant	1,016.69	400.00	-0-	1,416.69
Proctorian	1,693.61	4,678.00	1,969.80	4,401.81
Smith Award	76.80	-0-	-0-	76.80
Interest	-0-	-0-	-0-	-0-
Close-Up	2,883.19	-0-	-0-	2,883.19
S.A.D.D.	28.78	-0-	-0-	28.78
Copy Machine	98.33	-0-	-0-	98.33
St. Council	262.79	359.00	189.53	432.26
Basketball	284.00	-0-	-0-	284.00
Soccer	7,364.90	2,074.21	8,987.65	451.46
Summer School	60.24	-0-	-0-	60.24
Sci/Math Tech	433.00	-0-	-0-	433.00
Weight Room	687.02	-0-	-0-	687.02
Gym/Bldg.	111.69	400.00	105.60	406.09
Music Repair	13.88	25.00	-0-	38.88
G.A.P.P.	1,077.68	495.00	1,191.67	381.01
J. Roberts	975.18	244.05	82.80	1,136.43
App. Ec.	109.77	-0-	-0-	109.77
Proj. Grad.	1,130.74	750.00	363.86	1,516.88
96/97				
Postage	91.18	10.00	84.39	16.79
W. Hist. Trip	36.49	2,750.00	-0-	2,786.49
Adopt-A-St.	3.23	-0-	-0-	3.23
R. Walsh	408.92	-0-	-0-	408.92
Balance	\$30,353.24	\$32,090.48	\$23,985.42	\$38,458.30

PROCTOR HIGH SCHOOL ATHLETIC ACCOUNT
DECEMBER 31, 1995 - JUNE 30, 1996

Balance December 31, 1995:

\$1,463.25

Receipts:

T/O Proctor budget	\$2,614.54
Playoff Receipts	260.00
Void checks	164.00
Int/ 6/30/96	8.06
Ball Hats	562.25
	<u>\$3,608.85</u>

Disbursements:

Basketball Officials	\$2,168.00
Softball/Baseball Off.	1,428.22
Misc. Exp.	377.00
West Rut. Cust. \Playoff	75.00
Playoff Exp.	310.75
Basketball Timer	476.00
	<u>\$4,867.97</u>

Balance June 30, 1996

\$(204.13)

PROCTOR HIGH SCHOOL ATHLETIC ACCOUNT
JUNE 30, 1996 - DECEMBER 31, 1996

Balance June 30, 1996

\$(204.13)

Receipts:

T/O Proctor Budget	\$2,500.00
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Disbursements:

Soccer Officials	\$1,707.30
Basketball Officials	1,164.00
Dues/Golf	20.00
Scholarship Donation	20.00
Supplies	36.00
Flowers	34.61
Rule Books	3.78
Cheering Clinic	7.00
Police	119.25
	<u>\$3,075.94</u>

Balance December 31, 1996

\$(371.81)

Principal's Report
Proctor Junior-Senior High School
Marilyn Grunewald, Principal

An effective school has a clear mission and it is practiced in all aspects of school life. Our mission, **In collaboration with the school district, community and other partners the mission of Proctor Junior-Senior High school is to educate and support all students to reach high standards and to be responsible, self motivated life-long learners** in tandem with the school's Core of Essential Skills is used as a guide when planning curriculum and assessment.

As a result, our students engage in a rich, challenging and well-rounded curriculum and excel in all facets of school life: academics, sports, and extra-curricular activities. Standardized tests such as the SAT and Metropolitan Achievement tests, continue to be above the national, state and district averages. The school continues to have a low dropout rate and a high percentage of students pursuing post-secondary education. Proctor has become an excellent option for high school for students from Chittenden, Ira, Mendon, and Rutland Town. There are 45 tuition student enrolled this year. Our tuition students have made important contributions to our school as leaders and participants in academics, sports and extra curricular activities.

Community and parent involvement has been one key to our success. The academic boosters continue to work with the faculty to support the academic programs, to discuss educational issues and to participate in public relations activities. Accomplishments this year include a very successful fund raiser, writing the script for the school's new promotional video and planning and hosting a community dinner during winter carnival week. Also, Kristen Finnigan, Nancy Allenby, and Lenore Gates made a presentation about our School Report Night and public relations activities at the February 1996 Data Conference sponsored by The Vermont Alliance.

The music program continues to grow under the direction of Ms. Christina Otten. This year there are 34 band members, 24 chorus members, 10 jazz band members, and 10 madrigal (select chorus) members. In music class students are learning to compose music using a computer and midi keyboard. Over 56% of the band members auditioned and qualified for the Green Mountain Music Festival. The music boosters have worked very hard to raise the money to support the program and provide opportunities for students to attend plays and musical performances. Under the leadership of Ellen Sutherland, the group sponsored the annual community variety show during winter carnival week.

Our athletic programs are doing well under the direction of Aron Merrill. Soccer, basketball, cheerleading, baseball, softball, golf, tennis and skiing are all made available to our students. Proctor's rich athletic pride and tradition cannot be overlooked. The 1996 State Soccer Championship was Proctor's fourteenth setting a national record for the most state championships won by any school. Last June the boys' baseball team won their third championship in a row. This fall the girls' soccer team had the best season in their history. They played in the semi-finals, losing to the state champions Whitcomb High School. The sports boosters have been very active and supportive. Under the leadership of Michael Welch the sports boosters, helped purchase new uniforms and obtained two new basketball scoreboards. The Mortimer Proctor Fund, the sports boosters and Pepsi funded the scoreboards. Reg Ryan and Tom Hogan helped install them.

After spending three weeks in Germany this summer with families, seven of our students, Christie Phillips and Maureen Burke hosted the German students and their teachers in Vermont. The German students attended classes at Proctor High School, visited other schools and went sightseeing.

The faculty and staff have continued to work on school improvement issues through curriculum evaluation, improving school climate, the principal's cabinet, public relations, and community committees. The teachers and the administration spent time this summer aligning the school's curriculum with the Vermont State Curriculum Frameworks and working on the New England Evaluation of Secondary Schools and Colleges self-evaluation.

Our Community Service Learning and the WEB technology grant work was the compilation of an oral and video history of Proctor accompanied by a walking tour of the town. Students in civics, computer, and communications arts classes worked on the project. The students were supported by Castleton State College and the Marble Gift Shop.

Proctor Junior-Senior High School continues to be a leader in the county in the use of technology. With the help of the Mortimer Proctor Funds, and the WEB grant, our students have the opportunity to use the most up-to-date computer, language, technology education, and science equipment, plus satellite technology and access to the internet. We have also installed a Local Area Network.

This year the school community completed the school's self-evaluation for the New England Association of Secondary Schools and Colleges. Lucinda Clark has very successfully led the process. The self-evaluation has provided a good tool to assess our strategic plan and to help us set the school's direction for the next five years. A visiting team will validate our findings in October 1997.

I wish to acknowledge and thank the faculty, the staff, the superintendent, the school board, feeder school boards and principals, the selectmen, the boosters, and the parents and community members for their on-going support and commitment to providing exemplary educational opportunities for the students at Proctor Junior-Senior High School. I wish to thank the Proctor community for a warm and wonderful school year.

I am very proud of your children and their achievements.

Marilyn Grunewald, Principal
Proctor Junior-Senior High School

Highlights of 1996-97

Being cited the Best School in the State in the March 1996 Issue of Redbook Magazine

Continued participation in the Web Technology grant, Community Service Learning grant and Goals 2000

Networking the school and being connected to the internet

GAPP students traveled to Germany and hosted German students and their teachers.

The Senior Project becomes the Independent Achievement Project and was opened to all students in grades 10-12 as a demonstration of the culminating skills needed to graduate from high school.

US History Class travels to New York City.

Middle level students participate in the homeless interdisciplinary unit and high school students continue their work in Science/ Math /Technology Projects.

Satellite delivered courses continue to be part of the school's advanced placement program.

The school-to-work program sponsors a sophomore interview day.

The boys won the Division IV State Baseball Championships for the third year in a row. In October the boys won the school's fourteenth soccer championship setting a record for the most state championships won in the country.

PRINCIPAL'S REPORT
PROCTOR ELEMENTARY SCHOOL
1996-97 School Year

"Tomorrow's Promise" as we head into the 21st Century seems to carry even more importance when it comes to preparing our children for the next millennium.

When you look at all aspects of school, from the academics to the enrichment and extra-curricular programs, our dedicated teachers and staff continue in their pursuit of focusing on the Vermont framework of the Common Core and meeting those expectations for ALL students.

This year, we have teamed up with VISMiT, the Vermont Institute of Science, Math & Technology, to help us make the necessary transition into the final stages of implementing and using the Vermont Framework & Learning Opportunities.

Last year, we infused into our curriculum a new math program called Mathland. I am pleased to report to you that we have an indicator that Mathland has helped improve student performance in the area of problem solving and critical thinking skills. The results of our Metropolitan achievement testing showed that PES in comparison to the students in the rest of the country had math stanine standings with:

• 86% OF OUR STUDENTS SCORING IN THE MIDDLE TO UPPER STANINES IN MATH
WHAT WAS MORE IMPRESSIVE IS THAT THERE WAS SIGNIFICANT GROWTH IN THE AREA OF PROBLEM SOLVING WITH A RANGE OF IMPROVEMENT FROM 7 TO 10% OVER THE PREVIOUS YEAR. To help us continue this upward trend this year we will work with the consultants from VISMiT to fine tune our math curriculum even more...especially in the area of computational skills.

Other Metropolitan test results show our students with:

- 80% OF OUR STUDENTS SCORING IN THE MIDDLE TO UPPER STANINES IN READING
- 78% OF OUR STUDENTS SCORING IN THE MIDDLE TO UPPER STANINES IN LANGUAGE

This year our Saturday enrichment program for grades 4-6, called the ACE Team studied Ancient Greece. The Ace Team students reenacted the ancient Olympic games for the entire school and community. The students also created a Hands-on Discovery Museum all about Ancient Greece and shared that with the school and community at large.

We continue to hold our "PES Family Gatherings" as students perform, enjoy and share our schoolwide talents with each other. We invite everyone from the community to join us in this monthly event.

I would also remind everyone that each Thursday at 12:15 p.m. we hold our sing-a-long and invite everyone in the community to join us in this fun time.

It is important to make a home/school/community connection and in the community of Proctor so much of this takes place through the

efforts of the many volunteers who work for the benefit of the kids by giving freely of their time and talents. It is important that we recognize the efforts of the following:

- Parents and community members who volunteer for the Proctor Youth Soccer Program.
- Our 5th/6th Grade Basketball Coaches.
- The grade 1-4 Youth Basketball Volunteers.
- The numerous parents who lend their talents to classrooms for projects and activities.
- Our Student Council Advisors working with our students in developing the skills necessary in preparing themselves to be responsible citizens in our society.

Each one of these people who give of their own time, effort and talents deserve our "accolades" and "gratitude" for their unselfish dedication for the benefit of Proctor's Youth.

The Boosters Club who help with many of our playground needs, support classroom projects, and help with support of some of our school assemblies that students enjoy during the year also deserve our "thanks" and "gratitude".

Special recognition to the Proctor Volunteer Fire Department for their quick response and for their professionalism and help this fall when we were faced with an emergency situation requiring the evacuation of the students from school. We are fortunate to have a fire department of this high caliber. Accolades also to the parents who responded by volunteering to make phone calls and to all you parents who helped expedite the process in a timely manner.

EVERYONE at P.E.S. would like to thank each member of the Proctor School Board, the Community-at-large: parents, grandparents, non-elementary parents, local businesses, etc, for your continued support of the education of our Proctor Youth.

You are truly investing in "Tomorrow's Promise"

RUTLAND CENTRAL SUPERVISORY UNION

Annual Report

Beyond death and taxes, a superintendent has one inevitable and distinguishing experience - it is never boring! Each day is full of surprises, problems, dilemmas, and upon occasion, genuine success. Public education is under close scrutiny these days and its critics find voice in the media and "on the street", but I believe the teachers, administrators, staff in the RCSU are energetically working to deliver the best possible results for our students. At the supervisory union level this means administrative creativity and efficiency and educational leadership to respond to every changing demands from parents, the community and the state and federal governments.

I am pleased to report that the work of the RCSU systems and personnel has been excellent. The audits indicate a high degree of financial accountability. Responsibility for close to \$10 million dollars from local, state, and federal government is in the hands of only five employees. Although the Principals, Karen White and I set direction and provide leadership and oversight, it is the staff that assembles budgets, meets payrolls, manages contracts, pays bills, makes a host of statistical and management reports, manages grants, and keeps financial and legal files for the RCSU, three local school boards and four teacher and staff bargaining units. The RCSU is blessed with a competent staff and one which produces a quality service with good humor.

Our biggest challenge, however, is in the area of education leadership. By law, a supervisory union has a leadership role in the area of curriculum, but recent initiatives by the State Board of Education mean a heightened responsibility, especially incorporating the Vermont Framework to shape curriculum and gearing up for state assessments in language arts, science, math, and social studies. Also on the horizon is a state standardized test. This test has the conceptual approval of the State Board of Education and funding is included in Governor Dean's budget.

The RCSU has an organizing concept, called E.P.I.C., to use for education improvement initiative, and it is an excellent design to deal with these new challenges. With the support of a Goals 2000 grant, 33 teachers, administrators, and parents attended a four session seminar which introduced them to the Vermont Framework, strategic planning, and presentations on what the Framework means in the science, math, and social studies curriculum. With consulting support, we developed recommendations on what is needed for our schools in information technology. Significant strides are occurring in all the schools.

Vital to E.P.I.C. is successful strategic planning. Each Board has committed to a strategic planning process to support educational improvement and to focus our efforts. The timing of these projects is shaped by time and costs since the two schools are undergoing re-accreditation by the New England Association of Secondary Schools and Colleges. In December, 23 Westsiders held a very successful three day planning retreat and have completed a draft plan. Rutland Town will make a similar effort this winter, and Proctor will do theirs upon completion of the New England process. If you have an interest in more information, please call, and since community participation is vital to success, we would love to have more volunteers. Residents of Proctor and Rutland Town will be hearing from us.

Finally, in case you hadn't heard, the RCSU Central Office has moved to 257 So. Main St. in Rutland. The office had been on Evelyn Street for over 20 years, but a combination of building deterioration, regulatory problems, and ownership change meant we needed to move. On behalf of all RCSU employees, I want to thank the Boards and you for supporting this change. The improvement in working conditions is a blessing to us and, I believe, productivity for you.

Respectfully submitted,

Donald V. Webster, Superintendent

**Rutland Central Supervisory Union
1996/97 Budget Status Report
and
1997/98 Proposed Budget**

	1995/96 Actual	1996/97 Budget	Status 12-31-96	Estimated Total	1997/98 Request	\$ Change	% Change	Proctor's Portion
General Administration								
<u>Wages</u>								
Superintendent	66,950	68,959	37,180	68,959	71,028	2,069	3.00%	22,321
Admin. Assist.	23,891	24,609	12,305	24,609	25,347	738	3.00%	7,965
Secretary	9,360	9,640	4,815	9,640	9,929	289	3.00%	3,120
S.U. Secretary	0	56	0	56	58	2	3.57%	18
S.U. Treasurer	637	656	0	656	676	20	3.05%	212
Total Wages	100,838	103,920	54,300	103,920	107,038	3,118	3.00%	33,636
<u>Benefits</u>								
Group Health	4,158	4,372	1,821	4,372	4,198	(174)	-3.98%	1,319
FICA	7,527	7,950	3,822	7,950	8,188	238	3.00%	2,573
Life	312	328	78	328	328	0	0.00%	103
Retirement	1,862	1,918	661	1,918	2,087	169	8.81%	656
Worker's Comp.	23	467	312	325	350	(117)	-25.05%	110
Unemployment	437	135	0	135	50	(85)	-62.96%	16
Tuition Reimb.	0	750	0	750	750	0	0.00%	236
Disability Ins.	510	410	98	410	410	0	0.00%	129
Total Benefits	14,829	16,330	6,792	16,188	16,361	31	0.19%	5,142
<u>Purchased Service</u>								
Audit	2,959	3,975	0	3,975	3,975	0	0.00%	1,249
Legal Fees	0	400	275	400	400	0	0.00%	126
EPIC	2,268	1,000	0	1,000	1,000	0	0.00%	314
Custodian	1,446	1,750	634	1,750	2,200	450	25.71%	691
Repair & Maint.	1,993	2,535	2,287	2,700	2,535	0	0.00%	797
Rent & Utilities	19,000	30,000	17,500	30,000	30,000	0	0.00%	9,428
Loan Repay	0	2,000	0	0	0	(2,000)	-100.00%	0
Travel	1,346	1,400	407	1,400	1,500	100	7.14%	471
Conferences	2,362	2,000	295	2,000	2,000	0	0.00%	629
Insurances	626	720	520	520	700	(20)	-2.78%	220
Box Rent & Postage	2,143	2,500	1,423	2,500	2,400	(100)	-4.00%	754
Telephone	3,123	4,200	2,913	4,200	4,200	0	0.00%	1,320
Advertising	0	0	584	584	0	0	ERR	0
Total Purchased Svc.	37,266	52,480	26,838	51,029	50,910	(1,570)	-2.99%	15,999
<u>Supplies & Materials</u>								
Copy Paper	622	800	326	800	800	0	0.00%	251
Printed Stationary	400	400	0	400	400	0	0.00%	126
Office Supplies	4,525	3,850	2,837	3,850	4,000	150	3.90%	1,257
Computer Supplies	1,290	1,500	529	1,500	1,500	0	0.00%	471
Subscriptions	186	250	186	250	250	0	0.00%	79
Equipment Replace.	7,845	700	520	700	1,500	800	114.29%	471
New Furniture	200	1,300	1,323	1,323	0	(1,300)	-100.00%	0
Dues	2,708	3,200	2,889	2,889	3,200	0	0.00%	1,006
Moving Costs	10,215	0	1,478	1,478	0	0	ERR	0
Contingency	250	0	0	0	0	0	ERR	0
Total Supplies	28,241	12,000	10,088	13,190	11,650	(350)	-2.92%	3,661
Total Gen. Admin.	181,174	184,730	98,018	184,327	185,959	1,229	0.67%	58,438
Fiscal Service								
<u>Wages</u>								
Business Manager	40,000	45,000	22,500	45,000	46,350	1,350	3.00%	14,566
Bookkeeper	17,306	17,826	8,124	17,826	18,361	535	3.00%	5,770
Clerk	15,787	16,266	8,903	16,266	16,754	488	3.00%	5,265
Total Wages	73,093	79,092	39,527	79,092	81,465	2,373	3.00%	25,601

**Rutland Central Supervisory Union
1996/97 Budget Status Report
and
1997/98 Proposed Budget**

	1995/96 Actual	1996/97 Budget	Status 12-31-96	Estimated Total	1997/98 Request	\$ Change	% Change	Proctor's Portion
Benefits								
Group Health	13,261	14,521	6,049	14,521	13,941	(580)	-3.99%	4,380
FICA	5,592	6,051	3,024	6,051	6,232	181	2.99%	1,958
Life	144	150	36	150	150	0	0.00%	47
Retirement	4,093	4,430	1,191	4,430	4,562	132	2.98%	1,434
Worker's Comp.	18	356	237	285	240	(116)	-32.58%	75
Unemployment	489	156	0	156	50	(106)	-67.95%	16
Tuition Reimb.	0	1,050	0	750	1,050	0	0.00%	330
Dental Insurance	947	1,047	271	1,047	1,152	105	10.03%	362
Disability Ins.	256	425	98	425	425	0	0.00%	134
Total Benefits	24,800	28,186	10,906	27,815	27,802	(384)	-1.36%	8,736
Purchased Service								
Computer Service	4,076	4,500	3,251	4,500	4,500	0	0.00%	1,414
Travel	768	800	295	800	850	50	6.25%	267
Computer Lease	5,666	1,431	944	1,431	0	(1,431)	-100.00%	0
Equipment Upgrade	0	700	0	600	2,500	1,800	257.14%	786
Dues & Fees	200	200	225	225	225	25	12.50%	71
Total Purchased Svc.	10,710	7,631	4,715	7,556	8,075	444	5.82%	2,538
Total Fiscal Service	108,603	114,909	55,148	114,463	117,342	2,433	2.12%	36,875
Total RCSU Expense	289,777	299,639	153,166	298,790	303,301	3,662	1.22%	95,313
INCOME								
Assessments								
Proctor-Regular	88,190	92,542	66,271	92,542	93,913	1,371	1.48%	
Proctor - PFP	1,400	1,400	0	1,400	1,400	0	0.00%	
Rutland Town	89,247	95,365	49,247	95,365	97,309	1,944	2.04%	
West Rutland	86,842	94,405	46,842	94,405	99,080	4,675	4.95%	
West Rutland-Fiscal	5,000	5,000	0	5,000	5,000	0	0.00%	
Projects	4,378	4,000	0	4,000	4,000	0	0.00%	
Total Assessments	275,057	292,712	162,360	292,712	300,702	7,990	2.73%	
Interest	1,816	1,800	630	800	800	(1,000)	-55.56%	
Misc. Income	7,211	0	0	1,033	600	600		
Total Income	284,084	294,512	162,990	294,545	302,102	7,590	2.58%	
Funds To Open	11,138	5,127	5,447	5,447	1,200	(3,927)	-76.59%	
Total Available	295,222	299,639	168,437	299,992	303,302	3,663	1.22%	

NOTE:

The 1997/98 Proposed Budget is a working document only. It has not been submitted to the Budget Committee. The RCSU board does not adopt its budget until May.

The Supervisory Union Assessment for member districts is calculated on the number of full time equivalent teachers in each district. Proctor's portion is 32.35% of the general assessment.

Rutland Central Supervisory Union
Local Special Education Account
Proposed Budget 1997/98

	Actual 1995/96	Budget 1996/97	Estimated Total	1997/98 Proposed	\$ Change	% Change
INCOME						
Local Assessments						
Proctor	12,026	10,437	10,437	10,937	500	4.79%
Rutland Town	22,427	20,388	20,388	21,083	695	3.41%
West Rutland	16,007	14,174	14,174	14,377	203	1.43%
Total Local Assessments	50,460	44,999	44,999	46,397	1,398	3.11%
State Funds						
IDEA-B	20,534	27,857	27,857	28,000	143	0.51%
Total Income	70,994	72,856	72,856	74,397	1,541	2.12%
EXPENSES						
Wages						
Director	45,000	46,350	46,350	47,741	1,391	3.00%
Secretary	9,360	9,434	9,640	9,929	289	3.00%
Total Wages	54,360	55,784	55,990	57,670	1,680	3.00%
Group Health Ins.	7,149	8,009	8,009	7,689	(320)	-3.99%
Social Security	4,159	4,267	4,267	4,412	145	3.40%
Group Life Ins.	68	72	72	72	0	0.00%
Dental Ins.	947	1,199	1,199	1,200	1	0.08%
Retirement	524	528	528	600	72	13.64%
Workers Compensation	240	257	257	259	2	0.86%
Unemployment	262	78	78	30	(48)	-61.54%
Disability Insurance	222	315	315	315	0	0.00%
Supplies	334	0	0	0	0	ERR
Travel Allowance	1,756	1,000	1,000	1,100	100	10.00%
Dues & Fees	100	150	150	150	0	0.00%
Assessment for Audit & bookkeeping	878	900	900	900	0	0.00%
Total Expense	70,999	72,559	72,765	74,397	1,632	2.24%

NOTE:
The 1997/98 Proposed Budget is a working document only. It has not been submitted to the Budget Committee. The RCSU board does not adopt its budgets until May.

The Local Special Education assessment is based on the amount of Mainstream Block Grant Funds generated by member districts. Proctor's portion is 23.57% of the total assessment for 1997/98.

**Rutland Central Supervisory Union
Essential Early Education
Proposed Budget 1997/98**

	Actual 1995/96	Budget 1996/97	Projected Year end	Proposed Budget 1997/98	\$ Change	% Change
INCOME						
Local Assessments						
Proctor	22,085	20,324	20,324	20,769	445	2.19%
Rutland Town	42,374	44,937	44,937	46,549	1,612	3.59%
West Rutland	33,517	31,753	31,753	32,682	929	2.93%
Total Local Assessments	97,976	97,014	97,014	100,000	2,986	3.08%
Interest Income	3,003	0	0	0	0	
State Funds						
IDEA-B	8,028	8,704	8,704	8,800	96	1.10%
Total Income	109,007	105,718	105,718	108,800	3,082	2.92%
EXPENSES						
Direct Instruction:						
Wages	61,759	63,614	63,614	65,522	1,908	3.00%
Group Health Ins.	6,338	6,802	6,802	6,663	(139)	-2.04%
Social Security	4,830	4,866	4,866	5,012	146	3.00%
Workers Compensation	(179)	286	286	355	69	24.13%
Unemployment	349	152	152	35	(117)	-76.97%
Disability Insurance	0	240	240	240	0	0.00%
Dental Insurance	947	1,199	1,199	1,319	120	10.01%
Travel Allowance	917	1,900	1,900	1,900	0	0.00%
Supplies & Materials	240	400	400	400	0	0.00%
Total Direct Instruction	75,201	79,459	79,459	81,446	1,987	2.50%
Student Support - OT/PT	0	600	600	600	0	0.00%
Speech Language Service:						
Wages	21,500	18,683	18,683	19,243	560	3.00%
Group Health Ins.	1,005	910	910	1,500	590	64.84%
Social Security	1,539	1,430	1,430	1,472	42	2.94%
Workers Compensation	105	84	84	104	20	23.81%
Unemployment	349	152	152	35	(117)	-76.97%
Travel Allowance	1,329	1,500	1,500	1,500	0	0.00%
Supplies & Materials	328	400	400	400	0	0.00%
Total Speech Language	26,155	23,159	23,159	24,254	1,095	4.73%
Supervisory Union Assess,	1,500	1,500	1,500	1,500	0	0.00%
Rent	725	1,000	1,000	1,000	0	0.00%
Bank charges & Fees	122	0				
Total Special Ed Expense	103,703	105,718	105,718	108,800	3,082	2.92%

NOTE:

The 1997/98 proposed budget is a working document only. It has not been submitted to the Budget Committee. The RCSU board does not adopt its budgets until May.

The EEE Assessment is prorated, based on the amount of funds generated in the EEE grant received by the member towns. Proctor's portion is 20.77% of the total assessment for 1997/98.

ENROLLMENT BY GRADES

	K	1	2	3	4	5	6	7	8	9	10	11	12	1996	1995	1994	1993
1996-1997	22	26	23	23	24	27	32	21	33	45	31	37	38	382			
1995-1996	26	22	25	23	31	37	23	32	27	31	41	40	24		382		
1994-1995	23	23	21	31	34	23	30	29	20	42	41	37	20			374	
1993-1994	24	21	31	30	21	28	29	18	36	40	35	25	28				366

**Rutland Central Supervisory Union Notice
Handicapped Children
Ages 0-21 Years**

The Rutland Central Supervisory Union, Proctor, Rutland Town and West Rutland, in meeting the requirements of its local Education Agency Plan, is attempting to identify any and all area resident children between the ages of 0-21 years who may be considered handicapped. These children are entitled to receive an education, regardless of handicap, at public expense. It is possible that the Rutland Central Supervisory Union may not be aware of the residence of all handicapped children. If you know of a child who might be eligible for educational services and is not in school, please notify the Director of Student Educational Services, 257 South Main Street, Rutland, Vermont 05701, or phone 775-4342.

Class of 1996

Valedictorian, Katherine Elizabeth Follett
Salutatorian, Stacie Lynn Zawistoski

Andrea Therese Barrett
Melissa Jean Blow
Gregory Thomas Dahlin, Jr.
Thomas DeForest Doty
Michel Alan Dufresne
Katherine Elizabeth Follett
Milvia Olivia Gallegos
David Michael Gates
Ronald Robert Gee, Jr.
Breanna Nemeth Gile
Joseph Michael Gradziel

Stefanie Lynne Hill
Melissa T. Hogan
Mary Anne Hurhula
Anna Nikolaevna Jashchenko
Carleton James Oberg, Jr.
Douglas Alan Protivansky
David Edward Regimbald
Megan Leah Robertson
Eric Paul Shahan
Krista Ann Trapeni
Elizabeth Ann Winkler

Stacie Lynn Zawistoski

PROCTOR HIGH SCHOOL AWARDS
1996

SILVER "P".....THOMAS DeFOREST DOTY
KATHERINE ELIZABETH FOLLETT
DAVID EDWARD REGIMBALD
STACIE LYNN ZAWISTOSKI
PHANTOM THEATRE DRAMA AWARD.....KATHERINE ELIZABETH FOLLETT
MARY ANNE HURHULA
ANNA NIKOLAEVNA JASHCHENKO
ELIZABETH ANN WINKLER
DANFORTH "I DARE YOU" AWARD.....GREGORY THOMAS DAHLIN, JR.
ELIZABETH ANN WINKLER
DAR GOOD CITIZENS AWARD.....THOMAS DeFOREST DOTY
MARY A. & JOSEPH MARFUGGI AWARD.....BREANNA NEMETH GILE
ART DEPARTMENT AWARD.....KATHERINE ELIZABETH FOLLETT
RUTLAND TOWN SCHOLARSHIP.....ERIC PAUL SHAHAN
U.S. ARMY RESERVE SCHOLAR/ATHLETE AWARD.....THOMAS DeFOREST DOTY
STACIE LYNN ZAWISTOSKI
VT. SCHOLAR/ATHLETE AWARD.....THOMAS DeFOREST DOTY
PRESIDENTIAL ACADEMIC FITNESS AWARD.....THOMAS DeFOREST DOTY
KATHERINE ELIZABETH FOLLETT
STACIE LYNN ZAWISTOSKI
SOCIETY OF WOMEN ENGINEERS.....KATHERINE ELIZABETH FOLLETT
STACIE LYNN ZAWISTOSKI
PETOFI HUNGARIAN SOCIETY SCHOLARSHIP.....ELIZABETH ANN WINKLER
VERMONT HONORS SCHOLAR.....KATHERINE ELIZABETH FOLLETT
TANDY TECHNOLOGY SCHOLAR.....KATHERINE ELIZABETH FOLLETT
PRINCIPAL LEADERSHIP AWARD.....KATHERINE ELIZABETH FOLLETT
VALEDICTORIAN.....KATHERINE ELIZABETH FOLLETT
SALUTATORIAN.....STACIE LYNN ZAWISTOSKI
JONATHAN C. SOUTHMAYD MEMORIAL SCHOLARSHIP...ELIZABETH ANN WINKLER
WINTHROP ABBOTT SCHOLARSHIP.....DAVID EDWARD REGIMBALD
CHARACTER ACHIEVEMENT AWARD.....ERIN WARD
JASON D. PENTEK.....MELISSA T. HOGAN
U.S. ARMY RESERVE NATIONAL
SCHOLAR ATHLETE AWARD.....KRISTI LEE ELLIOTT
NAVY ACADEMIC PROGRESS IN SCIENCE CERT.....ERIC PAUL SHAHAN
NAVY ACADEMIC PROGRESS IN MATH CERT.....DAVID EDWARD REGIMBALD
MICHAEL FISKE AWARD.....THOMAS DeFOREST DOTY
VT. PRINCIPALS ASSOC. SCHOLAR/ATHLETE.....STACIE LYNN ZAWISTOSKI
FRANCIS ROBILLARD MEMORIAL SCHOLARSHIP.....STACIE LYNN ZAWISTOSKI
COMMUNITY SERVICE LEARNING PROGRAM.....ANDREA THERESE BARRETT
MELISSA JEAN BLOW
GREGORY THOMAS DAHLIN, JR.
MICHEL ALAN DUFRESNE
KATHERINE ELIZABETH FOLLETT
MILVIA OLIVIA GALLEGOS
ANNA NIKOLAEVNA JASHCHENKO
KRISTA ANN TRAPENI
ELIZABETH ANN WINKLER
STACIE LYNN ZAWISTOSKI

PROCTOR SCHOOL DISTRICT
Professional Staff
1996-1997

Name	Degree	College	Degree/Cr.	Years	Years in	Salary
			Beyond BA & MA	Teaching Experience	Proctor	
Blair, Lynne D.	MA	S.U.N.Y. at Cortland	69.00	19	16.00	Contract
Bliss, Robert S.	B.S.	Keene State College	15.00	10	8.00	Under
Bloodworth, Arlen E.	B.A.	Castleton State College	18.00	16	15.00	Negotiations
Brooks, Melissa S.	B.A.	Messiah College, PA	0.00	2	1.00	
Brown, Mortimer, R.	B.S.	Castleton State College	38.00	20	19.00	
Burke, Maureen G.	B.A.	University of Notre Dame	51.00	22	17.00	
Cameron, Virginia C.	M.A.T.	University of Vermont	19.00	21	20.00	
Chamberlain, Thomas	M.Ed.	University of Vermont	8.00	26	8.00	
Clark, Lucinda C.	B.E.	Keene State College	55.00	19	14.00	
Clerihew, Ernest M.	B.A.	University of Vermont	46.00	9	2.00	
Cook, Diane A.	B.S.	College of St. Joseph	52.00	21	21.00	
Cooper, Marjorie E.	M.S.	Central Michigan University	33.00	13	1.73	
Costello, Mary Jean	B.S.	Castleton State College	65.00	24	23.00	
Curtis, Gail P.	M.E.	Castleton State College	15.00	23	22.00	
Dobart, Maureen A.	M.S.	Indiana University	6.00	18	7.00	
Dolce, Gwentyth	M.Ed.	University of Western Ontario	30.00	15	6.00	
Drinwater, Lydia R.	M.A.	Castleton State College	21.00	17	17.00	
Egan, Deborah S.	B.A.	Glassboro State New Jersey	45.50	17	17.00	
Fair, Joann B.	B.S.	Castleton State College	33.00	15	14.00	
Fish, Raymond R.	M.A.	College of St. Joseph	43.00	18	9.00	
Flory, Joseph J.	B.S.	Castleton State College	39.00	25	10.00	
Gallipo, Sara J.	B.A.	University of Vermont	8.00	5	1.00	
Griffith, Marilyn R.	B.S.	College of St. Joseph	39.50	25	25.00	
Grunewald, Marilyn R.	C.A.S.	University of Vermont	50.00	18	5.00	
Hahn, Cynthia L.	B.S.	College of St. Joseph	30.00	7	7.00	
James, Karen J.	B.M.	University of Lowell, Mass.	45.00	16	8.00	
Kaldy, John E.	M.A.	Castleton State College	50.00	26	16.00	
Kent, Gail C.	B.S.	University of Vermont	52.00	21	18.00	
Loso, Patricia K.	B.S.	Bishop DeGosbriand	26.33	28	25.00	
May, Catherine B.	B.S.	Castleton State College	56.50	19	19.00	
Merrill, Aron	B.A.	University of Vermont	30.00	1	1.00	
Mott, Gregory J.	M.A.	Brown University		7	3.00	
Otten, Christina E.	M.M.	Yale University	0.00	2	1.00	
Phillips, Christie	B.S.	Castleton State College	8.00	2	2.00	
Ratti, Joan B.	B.S.	Castleton State College	34.00	17	17.00	
Rusin, Rosemary P.	M.A.	Castleton State College	28.00	16	14.60	
Sherman, Madeline R.	M.L.S.	S.U.N.Y. at Albany	27.00	23	23.00	
Stahle, Barbara V.	M.A.	Castleton State College	27.00	19	19.00	
Tuscano, Linda D.	M.Ed.	Beaver College, PA	35.00	9	2.00	
Vita, Pauline M.	B.S.	University of Vermont	75.00	33	29.00	
Wager, Paul F.	B.S.	University of Arizona	33.00	23	23.00	
Ward, Robert L.	M.A.	Castleton State College	42.00	33	33.00	

1996-1997 SUPPORT STAFF SALARIES

Secretaries:

Blanchard, Bonnie G.	Proctor High School	\$9.97
Rafter, Christine G.	Proctor High School	\$9.04
Kapitan, Sheila J.	Proctor Elementary School	\$9.97

Custodians:

Gallaher, Keith E.	Proctor High School	\$10.32
Longley, Nancy J.	Proctor Elementary School	\$9.23
Rantanen, Kevin K.	Proctor High School	\$9.85
Gee, Ronald R.	Proctor High School	\$6.80
McElhinney, Charles F.	Proctor Elementary	\$6.80

Lunch Personnel:

Senecal, Marlene A. (Manager)		\$15,207.00
Hogan, Pauline H.	Proctor Elementary School	\$6.66
Thornton, Sue Ellen	Proctor Elementary School	\$5.00
Lanphere, Larrie A.	Proctor High School	\$6.15
Racine, Pamela J.	Proctor High School	\$5.13
Withington, Kim A.	Proctor High School	\$5.00

Instructional Assistants:

Gallo, Dawn, G.	Proctor Elementary School	\$6.88
Harger, Mary K.	Proctor Elementary School	\$6.88
Harvey, Margaret F.	Proctor Elementary School	\$10.03
Goetz, Jennifer A.	Proctor Elementary School	\$6.75
Murdock, Carol M.	Proctor Elementary School	\$8.47
O'Brien, Gail F.	Proctor Elementary School	\$6.88
Barsumian, Baird A.	Proctor High School	\$8.50
Brough, Mary W.	Proctor High School	\$7.24
Connelly, Karen A.	Proctor High School	\$7.56
Davis, John F.	Proctor High School	\$7.50
Drinwater, Melissa M.	Proctor High School	\$6.60

BIRTHS

DATE	CHILD	FATHER	MOTHER
3-21	Ashley M. Perry	Richard H. Perry	Wendy M. Bonomo
5-3	Charlotte C. Loso	Mark H. Loso	Angela S. Boydell
5-21	Charles E. Whittemore Jr.	Charles E. Whittemore	Tonya L. McCullough
5-27	Jacob B. Tomlinson	James B. Tomlinson	Shari Hughes
5-28	Savannah K. Fredette	Richard E. Fredette Jr.	Kathryn L. Baker
6-7	Cody T. Landon	Todd F. Landon	Tammy Fish
6-23	John M. Blanchard	Raymond G. Blanchard	Lisa A. Valente
6-23	Jessica R. Ghio	Carl R. Ghio Jr.	Kara L. Chamberlain
7-19	Richard K. Baccei	Bruce Baccei	Marie L. Brazee
7-30	Alyssa MS Valerio	Matthew F. Valerio	Joanne F. Stockton
8-13	Samuel R. Sherrill	Dennis E. Sherrill	Laura J. Langemo
8-13	Joseph S. Sherrill	Dennis E. Sherrill	Laura J. Langemo
11-6	Bethany Anne Miglorie	John D. Miglorie	Catherine L. Supancic
11-10	Morgan E. Howard	John C. Howard	Kim Owens

MARRIAGES

DATE	CONTRACTING PARTIES	RESIDENCE
1-6	Robert Patrick Sarlo Kristen Michelle Triller	VA VT
2-10	Paul Nelson Desnoyers Kathy Ann Hill	NY VT
3-15	Joseph Wane Ellis Laurianne Betty Perry	VT VT
4-18	Robert L. Johnson Sandra Louise O'Bara	VT VT
4-27	Sean David Kemp Ellen Marie Valach	NH NH
6-16	Stephen Klett Ryan Jeanette Blix Oliviero	VT VT
6-22	Michael Bruce Gunnell Jennifer Marie Atwood	AR AR
6-29	Timothy C. Smith Kimberly D. Wold	IL IL
7-10	Clark Dennis Cranston, Jr. Heidy Marie Brown	VT VT
7-13	Daniel Richard Blake Mary Kathryn Ann Austin	VT VT
8-3	Randy Lee Gile Stacey Ann Cushman	VT VT
9-14	Christopher John Barton Bethany Gail Curtis	VT VT
9-14	Robert William Coons Ruth Elizabeth Rantanen	VT VT
11-22	Charles D. French Mary Bernice White	VT VT
12-22	Kristopher John Collett Nikol Ann Selleck	Vt Vt

DEATHS

DATE	DECEASED	AGE
1-5	Norma Mae Pockett	90
2-5	Alfred Baccei	87
2-17	Theresa C. Frechette	70
3-23	Olena R. Friend	91
4-6	Frances T. Dydo	80
4-19	Frances K. Kasuba	86
5-10	James Peter Haley	82
6-22	Helen Rose Hancsarik	82
8-23	Charlton Ford Capen	78
9-29	Harold K. Peterson	87
10-3	Gerda M. Ball	97
10-17	Sophie Klebeck	89
11-3	Glenn E. Patch	87
11-4	John C. Haley	85
11-8	Lionel Stephen Destremps	81
12-8	Glenn Perkins	65
12-19	Cecile Johnson	87
12-24	Marion Maki	82

**Town of Proctor School District
Proctor, Vermont 05765
WARNING**

The legal voters of the School District of the Town of Proctor are hereby warned to meet at the High School in the Town of Proctor on Monday, the 3rd day of March, 1997, at 7:05 P.M. to vote on the following matters, to wit:

1. To hear and act upon the reports of the Town of Proctor School District.
2. To transact any other business that may legally come before the meeting.

At the close of business, the meeting shall be recessed by the Moderator until Tuesday the 4th day of March, 1997, at 10:00 A.M. at the High School in the Town of Proctor, to vote on the following matters, to wit:

1. To elect a Moderator for the ensuing year.
2. To elect other School District officials as required by law.

Polls will be open at the recessed meeting from 10:00 A.M. to 7:00 P.M.

Donna Howe
Donna Howe, Chairperson

Arthur Saceric
Arthur Saceric, Clerk

Rita Rinehart
Rita Rinehart

James W. Brown
James Brown

Barry Austin
Barry Austin

DATE: January 22, 1997

TOWN OF PROCTOR SCHOOL DIRECTORS

TOWN OF PROCTOR
PROCTOR, VERMONT

WARNING

The legal voters of the town of Proctor are hereby warned to meet at the High School in the Town of Proctor on Monday, the 3rd day of March 1997, at 7:00 P.M. to vote on the following matters to wit:


1. To hear and act upon the report of the Town Officers.
2. Shall the Town empower the Town Treasurer to collect its taxes pursuant to Article 2, Subchapter 133 of Title 32, V.S.A.?
3. Shall the Town collect its taxes on real and personal property in four installments on August 10, November 10, February 10 and May 10 for the period of July 1, 1997 to June 30, 1998 and shall each installment bear interest at the maximum rate as provided for in 32 V.S.A. § 4873, per month from due date thereof?
4. To transact any other business that may legally come before the meeting.

At the close of business, the meeting shall be recessed by the Moderator until Tuesday the 4th of March 1997, at 10:00 A.M. at the High School in the Town of Proctor, to vote on the following matters to wit:

1. To elect a Moderator for the ensuing year.
2. To elect other Town officials as required by law.

Polls will be open at the recessed meeting from 10:00 A.M. to 7:00 P.M.


Raymond F. Moran, Chairman


Richard Horner


Charles B. Nichols, Jr.

Date : January 27, 1997

Selectmen, Town of Proctor, Vt.

BULK RATE
U.S. POSTAGE
PAID
Proctor, VT 05765
Permit No. 3

RESIDENT

PROCTOR, VERMONT 05765